

February 26, 2014

**Via E-mail**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
Suite 2700  
Toronto, ON M4P 1E4

Ms. Shari Lynn Spratt  
Regulatory Coordinator  
Enbridge Gas Distribution Inc.  
500 Consumers Road  
P.O. Box 650  
Toronto, ON M2J 1P8

Patrick McMahon  
Manager, Regulatory Research and Records  
Union Gas Limited  
50 Keil Drive North  
P.O. Box 2001  
Chatham ON N7M 5M1

Dear Ms. Walli, Ms. Spratt and Patrick:

**Re: RE: EB-2012-0451 – Greater Toronto Area (“GTA”) LTC Project  
EB-2012-0433 – Parkway West Project  
EB-2013-0074 – Brantford – Kirkwall/Parkway D Project Union Gas Limited –  
Reply Comments on Draft Accounting Orders**

Please find attached the costs claim of the Council of Canadians (“COC”). An original will follow to Ms. Walli by courier.

As the applicant companies will know, the COC evidence concerned the price and reliability of gas supply from US shale plays which provided an important part of the rationale for both the Enbridge and Union Gas projects.



We have not tried to apportion that claim among the three applications. Rather our proposal is that the COC costs claim, if approved, be divided equally as between the two company applicants.

Yours very truly,



Steven Shrybman

SS/aq  
Encls.

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