

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

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