



April 30th, 2014

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: EB-2013-0365 – Union Gas Limited – 2014 Rates Application

Please find attached Union's EB-2011-0210 Board-approved Cost Study, updated per the EB-2013-0365 Settlement Agreement. Union is filing the updated cost study in accordance with Section 10.1 of the Settlement Agreement.

Yours Truly,

[original signed by]

Chris Ripley
Manager, Regulatory Applications

cc: Crawford Smith, Torys
EB-2013-0365 Intervnors