

May 28, 2014

Ontario Energy Board 2300 Yonge Street, Suite 2700 Toronto, ON M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Re: EB-2013-0109– Union Gas Limited – 2012 Earnings Sharing & Disposition of Deferral Account and Other Balances – Cost Claims

Dear Ms. Walli:

Union Gas Limited ("Union") received cost claims from the Association of Power Producers of Ontario ("APPrO"), Building Owners and Managers of Ontario ("BOMA"), Consumers Council of Canada ("CCC"), Canadian Manufacturers & Exporters ("CME"), Energy Probe, Federation of Rental-housing Providers of Ontario ("FRPO"), Industrial Gas Users Association ("IGUA"), London Property Management Association ("LPMA"), Ontario Greenhouse Vegetable Growers Association ("OGVG") and Vulnerable Energy Consumer's Coalition ("VECC") for the above noted proceeding.

Union has reviewed the cost claims submitted and has no specific concerns.

Yours truly,

[original signed by]

Vanessa Innis Manager, Regulatory Initiatives

c.c.: Crawford Smith, Torys
Mark Kitchen, Union Gas