

May 30, 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") filed a letter dated May 28, 2014 with its comments on cost claims received in the EB-2013-0109 proceeding. Subsequent to filing the letter, Union received a cost claim from the School Energy Coalition ("SEC").

Union has reviewed SEC's cost claim and has no specific concerns.

Yours truly,

[original signed by]

Vanessa Innis Manager, Regulatory Initiatives

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