

December 17, 2014

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: EB-2014-0145– Union Gas Limited – 2013 Deferrals – Cost Claims**

Union Gas Limited (“Union”) received cost claims from the Building Owners and Managers of Ontario (“BOMA”), Canadian Manufacturers & Exporters (“CME”), 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]*

Karen Hockin  
Manager, Regulatory Initiatives

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