

January 28, 2015

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

Dear Ms. Walli:

RE: EB-2014-0271 – Union Gas Limited – 2015 Rates Cost Claims

Union Gas Limited ("Union") received a late cost claim from the School Energy Coalition ("SEC") for the above noted proceeding. Union has reviewed the cost claim and has no concerns.

Yours truly,

[Original signed by]

Chris Ripley Manager, Regulatory Applications

cc: Crawford Smith (Torys)