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February 20, 2015

Via RESS and Courier

Ms. Kirsten Walli Board Secretary Ontario Energy Board P.O. Box 2319 2300 Yonge Street 27th Floor Toronto, Ontario M4P 1E4

Dear Ms. Walli:

RE: Union Gas Limited - 2014 Rates

Ontario Energy Board File Number: EB-2013-0365

Decision and Order on Cost Awards

The Ontario Association of Physical Plant Administrators, represented by Aegent Energy Advisors, participated in the settlement discussions related to the Parkway Delivery Obligation (PDO) issue. We have had the opportunity to review Mr. Thompson's February 18, 2015 letter with respect to the Board's Decision and Order on Cost Awards dated February 12, 2015, in which Mr.Thompson requests that the Board reconsider its disallowances and to increase the fees allowed to the Industrial Gas Users Association and the Canadian Manufacturers & Exporters.

In OAPPA's view, Mr. Thompson's letter accurately describes the important leadership role performed by counsel for IGUA and CME in facilitating a resolution of the PDO issue.

Yours truly

Valerie Young

Director, Research and Analysis

cc. Mark Kitchen, Union Gas (e-mail)

Chris Ripley, Union Gas (e-mail) EB-2013-0365 Participants (e-mail)

Hugh Briggs, OAPPA / Lakehead University (e-mail)