

February 20, 2015

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

Dear Ms. Walli:

RE: EB-2013-0365 – Union Gas Limited – 2014 Rates – Cost Claims

On February 18, 2015, the Canadian Manufacturers and Exporters ("CME") filed a letter with the Board regarding the Board's EB-2013-0365 Cost Decision (Union's 2014 Rates Application). Specifically, CME noted concerns with the Board's reduction in costs for CME and the Industrial Gas Users Association ("IGUA").

Union agrees that CME and IGUA were instrumental in reaching a settlement on the Parkway Delivery Obligation ("PDO") issue. CME and IGUA were very active in discussions with Union and intervenors on a very complicated and contentious issue. Without CME and IGUA's leadership and facilitation the PDO issue would have proceeded to hearing.

In Union's view, the cost claims filed by CME and IGUA accurately reflected their involvement and participation in EB-2013-0365.

Yours truly,

[original signed by]

Mark Kitchen Director, Regulatory Affairs

c.c.: Crawford Smith, Torys All Intervenors (EB-2013-0365)