

July 20, 2016

RESS

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

Dear Ms. Walli:

**RE: Union Gas Limited
2016 Sudbury Replacement Project
EB-2016-0122**

Union Gas Limited has received a cost claim dated July 14, 2016 from Industrial Gas Users Association for the above noted proceeding. Union has reviewed the cost claim and has no concerns.

Yours truly,

[original signed by]

W. T. (Bill) Wachsmuth, RPF
Senior Administrator, Regulatory Projects

cc: Industrial Gas Users Association