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Our File # 339583-0000242

By electronic filing October 19, 2017

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

Dear Ms. Walli

Re: Union Gas Limited ("Union")

2017 Cap and Trade Compliance Plan Cost Consequences

Board File #: EB-2016-0296

We are writing on behalf of Canadian Manufacturers & Exporters ("CME"). Please consider this correspondence as CME's written comments on Union's Draft Rate Order ("DRO") and Draft Accounting Order ("DAO"), which were made pursuant to the Board's Decision and Order dated September 21, 2017.

Based upon our review, CME takes no issue with Union's DRO or DAO.

CME requests an award of its reasonably incurred costs in connection with conducting its examination of Union's DRO and DAO.

Yours very truly

Borden Ladner Gervais LLP

Scott Pollock

c. Vanessa Innis (Union)

Crawford Smith (Torys)

All Interested Parties EB-2016-0300 Paul Clipsham and Ian Shaw (CME)

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