

April 9, 2018

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

Dear Ms. Walli:

**RE: EB-2018-0104 – Union Gas Limited (“Union”) – April 1, 2018 QRAM
Application – Cost Claims**

Union received cost claims from Canadian Manufactures & Exporters (“CME”), and the Industrial Gas Users Association (“IGUA”), with respect to the above-noted QRAM Application.

Union has no concerns with the cost claims filed by CME and IGUA.

Yours truly,

[Original signed by]

Vanessa Innis
Manager, Regulatory Applications

c.c.: Scott Pollock (CME)
Ian Mondrow (IGUA)
Crawford Smith (Torys)