



EB-2009-0052

April 22, 2009

Mr. Chris Ripley
Union Gas Limited
P.O. Box 2001
50 Keil Drive North
Chatham ON N7M 5M1

**Union Gas Limited – 2008 Deferral Account Disposition – Correction
Board File No. EB-2009-0052**

The Board has today issued a correction to the Notice of Written Hearing and Procedural Order No.1 (the “Notice”) in the above matter.

The first paragraph of the Notice states that, “Union is requesting the Board’s approval of an accounting order to establish a deferral account to record the costs Union will incur to convert its accounting policies and processes from Canadian Generally Accepted Accounting Principles (“CGAAP”) to International Financial Reporting Standards (“IFRS”).” The Notice also includes on page 4, a section titled “CGAAP to IFRS Conversion Cost Deferral Account”, which reiterates the statement made in the first paragraph. **Both statements in the notice regarding an IFRS Deferral Account should be disregarded.**

The request for an accounting order to establish an IFRS deferral account was not included in Union’s 2008 Deferral Account Disposition Application; this request was erroneously included in the Notice pursuant to a separate and unrelated matter. Parties may already be aware that the determination of the cost consequences of IFRS are a part of the ongoing IFRS Consultation (EB-2008-0408).

All other parts of the Notice remain unchanged.

Yours truly,

Original Signed By

Kirsten Walli
Board Secretary

cc. All intervenors in EB-2009-0052