

**Ontario Energy
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**Commission de l'Énergie
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BY E-MAIL ONLY

September 25, 2009

Chris Ripley
Director, Regulatory Applications
Union Gas Limited
50 Keil Drive North
P.O. Box 2001
Chatham ON N7M 5M1

Dear Mr. Ripley:

**Re: Union Gas Limited
Request for Deferral Account: CGAAP – IFRS Conversion Costs (Deferral
Account No. 179-120)
Board File No. EB-2009-0354**

This letter acknowledges receipt on September 24, 2009 of Union Gas Limited's ("Union") application requesting the Board's approval of an accounting order to establish a deferral account to record the one-time administrative costs Union will incur to convert accounting policies and processes from Canadian Generally Accepted Accounting Principles to International Financial Reporting Standards.

The Board has assigned File Number EB-2009-0354 to this matter. Please refer to this number in all future correspondence to the Board regarding this matter.

Please direct any questions relating to this application to Lawrie Gluck, at 416-440-7678 or via e-mail, Lawrie.Gluck@oeb.gov.on.ca.

Yours truly,

Original Signed By

John Pickernell
Assistant Board Secretary