



EB-2009-0354

IN THE MATTER OF the *Ontario Energy Board Act*, 1998, S.O. 1998, c.15 (Sched. B),

AND IN THE MATTER OF an Application by Union Gas Limited, pursuant to section 36(2) of the *Ontario Energy Board Act, 1998*, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission, and storage of gas as of January 1, 2009;

AND IN THE MATTER OF Union's request for an accounting order to establish a deferral account to record the one-time administrative costs Union Gas Limited will incur to convert accounting policies and processes from Canadian Generally Accepted Accounting Principles to International Financial Reporting Standards.

NOTICE OF WRITTEN HEARING AND PROCEDURAL ORDER NO. 1

On September 24, 2009, Union Gas Limited ("Union" or the "Applicant") filed an Application requesting the Board's approval of an accounting order to establish a deferral account (Deferral Account No. 179-120) to record the one-time administrative costs Union will incur to convert accounting policies and processes from Canadian Generally Accepted Accounting Principles ("CGAAP") to International Financial Reporting Standards ("IFRS") (the "Application"). Union is not requesting, as part of this Application, that the Board make any determination with respect to whether the balances that accumulate in the requested deferral account will be recoverable from ratepayers.

The Canadian Accounting Standards Board ("AcSB") requires that all publicly accountable companies adopt IFRS in place of CGAAP for interim and annual reporting for the fiscal years beginning on or after January 1, 2011, including the 2010 annual statements for comparative purposes. Union is a publicly accountable

enterprise and therefore must comply with the accounting changes required by the AcSB.

The *Report of the Board: Transition to International Financial Reporting Standards*, under docket EB-2008-0408, dated July 28, 2009 stated that the Board "...will establish a deferral account for distributors for incremental one-time administrative costs related to the transition to IFRS."

Copies of the application and the pre-filed evidence in support of the application will be available for public inspection at the Board's offices and at Union's head office.

The Board adopts the intervenors in EB-2009-0275 as intervenors in this proceeding. Intervenors that are eligible for costs in EB-2009-0275 are deemed eligible for costs in this proceeding. A list of intervenors for EB-2009-0354 is attached as Appendix A to this order. Union is directed to serve this Notice of Written Hearing (the "Notice") and Procedural Order No. 1 on all parties listed in Appendix A.

Written Hearing

The Board intends to proceed in this matter by way of a written hearing and will establish dates for the filing of written submissions. The Board will consider reasons provided by any party as to why it should proceed by way of an oral hearing. The Board emphasizes that this proceeding is in no way related to the issue of whether or not these amounts will be recoverable from ratepayers.

THE BOARD THEREFORE ORDERS THAT:

1. Union shall immediately serve a copy of the Notice and Procedural Order No. 1 on all parties listed in Appendix A ,and serve a copy of the Application to all intervenors listed in Appendix A if they have not already been served, and shall file affidavit proof of service with the Board.
2. Any party that objects to proceeding by way of a written hearing may file written comments with the Board Secretary no later than 4:45 pm, **October 30, 2009**. If any such objections are received by the Board, the Board may amend the deadlines below.

3. Parties to this proceeding wishing to make comments on the Application may do so by filing such submissions with the Board Secretary and serving a copy on Union no later than 4:45 pm, **November 6, 2009**.
4. Union shall reply to any comments received by filing such replies with the Board Secretary and serving a copy on all parties who make submissions no later than 4:45 pm, **November 11, 2009**.

All filings to the Board must quote file number **EB-2009-0354**, be made through the Board's web portal at www.errr.oeb.gov.on.ca, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.oeb.gov.on.ca. If the web portal is not available you may email your document to the address below. Those who do not have internet access are required to submit all filings on a CD or diskette in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

All parties must also provide the Case Manager, Lawrie Gluck, lawrie.gluck@oeb.gov.on.ca, with an electronic copy of all comments and correspondence related to this case.

IMPORTANT: If you do not file any comments in response to this notice, the Board may proceed without your participation and you will not be entitled to any further notice of these proceedings.

ISSUED at Toronto, October 23 2009
ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

APPENDIX A

NOTICE OF WRITTEN HEARING AND PROCEDURAL ORDER NO. 1

APPLICANT AND LIST OF INTERVENORS

BOARD FILE No: EB-2009-0354

DATED October 23, 2009

**Union Gas Limited
EB-2009-0275**

APPLICANT & LIST OF INTERVENORS

October 20, 2009

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October 20, 2009

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Union Gas Limited

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