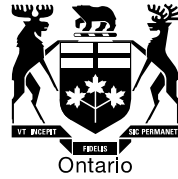


**Ontario Energy
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BY E-MAIL ONLY

November 5, 2009

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

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

Please find attached the Board staff submission with respect to the above proceeding.

Yours truly,

Original signed by

Lawrie Gluck
Case Manager

Attachments

C: Chris Ripley, Union Gas Limited
Michael Penny, Torys LLP
All Intervenors of Record