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November 6, 2009

BY EMAIL & COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge St, Suite 2701
Toronto ON M4P 1E4

Dear Ms. Walli:

Board File No. EB-2009-0354
Union Gas Limited – Request for IFRS Conversion Costs Deferral Account
Comments of Energy Probe

Pursuant to the Notice of Written Hearing and Procedural Order No. 1, issued by the Board on October 23, 2009, Energy Probe Research Foundation (Energy Probe) is hereby providing its Comments in the EB-2009-0354 proceeding for the Board's consideration. An electronic version of this communication will be forwarded in PDF format.

Energy Probe has reviewed the September 24, 2009 letter from Union Gas Limited to the Board requesting approval of an accounting order to establish a deferral account in respect of recording one-time administration costs to transition to International Financial Reporting Standards (IFRS) consistent with the Report of the Board in EB-2008-0408, as well as the Board Staff Submission of yesterday. Energy Probe supports the Board granting Union's request.

Should you require additional information, please do not hesitate to contact me.

Yours truly,

David S. MacIntosh
Case Manager

cc: Chris Ripley, Union Gas Limited (By email)
Michael A. Penny, Torys LLP (By email)

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