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November 17, 2009

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

Dear Ms. Walli,

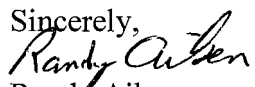
RE: EB-2009-0275 – Comment of LPMA on Union's Draft Rate Order

These are the comments of the London Property Management Association (LPMA) on the draft rate order related to the above noted proceeding file by Union Gas (Union) on November 11, 2009.

LPMA believes the draft rate order accurately reflects the impact of the Settlement Agreement dated November 2, 2009 and approved by the Board in its November 9, 2009 Decision and Order.

In particular, LPMA notes that calculation of the 2010 Z-factor adjustment for tax changes shown in Schedule 13 of the Rate Order Working Papers correctly reflects an amount of \$4,087. This figure is the total of the \$2,656 rate adjustment related to the 2010 tax changes and the \$1,431 adjustment for the 2009 tax changes that were not reflected in the 2009 Z factor. Both of these figures are shown in Schedule 15 of the Rate Order Working Papers.

The methodology used in the draft rate order corrects an oversight in the pre-filed evidence (original and corrected). This oversight was related to not including the difference between the original 2009 Z factor adjustment and the updated Z factor adjustment for 2009 in the 2010 Z factor adjustment. This addition is required because the tax related Z factor is an incremental adjustment from what was included in the previous year.

Sincerely,

Randy Aiken
Aiken & Associates

Encl.

cc: Chris Ripley, Union Gas Limited (delivered)