



**FINANCIAL SERVICES DEPARTMENT
KITCHENER UTILITIES**

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BY E-MAIL & COURIER

August 23, 2010

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

Dear Ms. Walli:

**Re: EB-2010-0039 – Union Gas Limited (“Union”) – 2009 ESM and Deferral Account
Disposition – Draft Rate Order**

Pursuant to the Ontario Energy Board’s (“Board’s”) Decision and Order dated August 10, 2010, the City of Kitchener (“Kitchener”) has reviewed the Draft Rate Order filed by Union on August 16, 2010 and the correspondence of the CME dated August 18, 2010.

Kitchener supports the comments and submissions of the CME and has no further comments or concerns with the Draft Rate Order, as filed.

Sincerely,

James A. Gruenbauer, CMA
Manager, Regulatory Affairs and Supply

Cc: W. Malcolm (Kitchener)
J. Alick Ryder, Q.C. (RWBH)
C. Ripley (Union)
Parties to EB-2010-0039