Ontario Energy Board

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BY E-MAIL

April 21, 2011

Chris Ripley
Manager, Regulatory Applications
P.O. Box 2001
50 Keil Drive North
Chatham, ON N7M 5MI

Dear Mr. Ripley:

Re: Union Gas Limited 2010 Earnings Sharing & Disposition of Deferral Accounts and Other Balances
Board File No. EB-2011-0038

This letter will acknowledge receipt of your application dated April 18, 2011, concerning the disposition and recovery of certain 2010 year-end deferral account and other balances and the calculation of its 2010 utility earnings for the purposes of earnings sharing. The Board has assigned File Number **EB-2011-0038** to this matter. Please refer to this file number in all future correspondence to the Board regarding this matter. All information related to this matter must be filed with the Board Secretary.

Please direct any questions relating to this application to Hima Desai, Advisor at 416-440-7619 or Hima.Desai@ontarioenergyboard.ca.

Yours truly,

Original Signed By

John Pickernell Assistant Board Secretary