

February 3, 2012

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VIA EMAIL AND RESS

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Attn: Kirsten Walli, Board Secretary

Dear Ms. Walli:

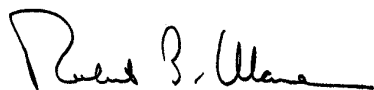
Re: EB-2011-0210/Union Gas Limited/Preliminary Issue

We are counsel to the Consumers Council of Canada ("CCC").

Pursuant to Procedural Order #1, we write to advise that the CCC adopts the Board Staff Submissions with respect to the use of USGAAP for regulatory purposes by Union Gas, and has no further comments.

Yours very truly,

WeirFoulds LLP



Robert B. Warren

RBW/dh

cc: All Parties
J. Girvan