



Jay Shepherd

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BY EMAIL and RESS

February 3, 2012
Our File No. 20110210

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

Attn: Kirsten Walli, Board Secretary

Dear Ms. Walli:

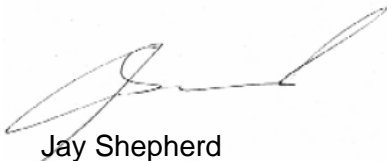
Re: EB-2011-0210 – Union Gas Preliminary Issue

We are counsel for the School Energy Coalition. Pursuant to Procedural Order #1, these are SEC's submissions with respect to the use of USGAAP for regulatory purposes by Union Gas.

We have had the benefit of seeing the submissions of Board Staff, filed earlier today. We have nothing further to add, and adopt the Staff submissions in their entirety.

All of which is respectfully submitted.

Yours very truly,
JAY SHEPHERD P. C.



Jay Shepherd

cc: Wayne McNally, SEC (email)
Interested Parties