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**By Electronic Filing and By Email**

February 3, 2012

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> floor  
Toronto, ON M4P 1E4

Dear Ms Walli,

**Union Gas Limited**  
**2013 Rebasing Application**  
**Board File No.: EB-2011-0210**  
**Our File No.: 339583-000123**

Please find enclosed the Submissions of Canadian Manufacturers & Exporters ("CME") re: Union's Request to Adopt USGAAP for Regulatory Purposes effective January 1, 2012.

Yours very truly,



Vincent DeRose

VJD/kt  
Enclosure

c. Chris Ripley (Union)  
Crawford Smith (Torys)  
Intervenors in EB-2011-0210  
Paul Clipsham (CME)

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