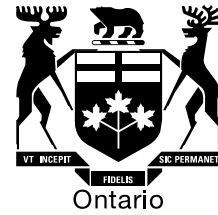


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'énergie
de l'Ontario**
C.P. 2319
27eM étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone; 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL

May 27, 2014

Karen Hockin
Manager, Regulatory Initiatives
Union Gas Limited
P.O. Box 2001
50 Keil Drive North
Chatham ON N7M 5M1

LETTER OF DIRECTION

Dear Ms. Hockin:

**Re: Union Gas Limited
Disposition of 2013 Deferral Accounts
Board File Number: EB-2014-0145**

The Ontario Energy Board has now issued its Notice concerning your 2013 Deferral Account Disposition Application (the "Notice"). Please note that you must comply with the following directions within fourteen days of the date of this letter. If you cannot comply with the below directions within fourteen days, you must inform the Board Secretary immediately.

You are directed:

1. to immediately serve a copy of the Notice in both the English and French versions in the forms accompanying this Letter of Direction, including all graphics and the words "Ontario Energy Board" for the English version and the words "Commission de l'énergie de l'Ontario" for the French version, together with a copy of the Application either electronically, personally, by courier, or by registered mail on all intervenors in the EB-2011-0210 and EB-2013-0109 proceedings;
2. to immediately arrange for the Notice in both the English and French versions in the forms accompanying this Letter of Direction, including all graphics and the words "Ontario Energy Board" for the English version the words "Commission de l'énergie de l'Ontario" for the French version to be posted prominently on Union Gas Limited's website;

3. to file with the Board affidavit evidence proving the above service and website postings immediately upon completion;
4. to make a copy of the Application and evidence, and any amendments thereto, available for public review at Union Gas Limited's office and on its website;
5. to make a copy of the Notice available for public review at Union Gas Limited's office; and,
6. to provide a copy of the Application and evidence, and any amendments thereto, to anyone requesting the material.

You are further directed not to include any document(s) or material(s) when serving the Notice other than document(s) or material(s) expressly required by this Letter of Direction to be served.

Yours truly,

Original Signed By

Kirsten Walli
Board Secretary

c: Mr. Crawford Smith (Torys LLP)