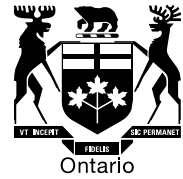


**Ontario Energy
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BY EMAIL

September 19, 2014

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Union Gas Limited
2013 Deferral Account Disposition
Board Staff Submission
Board File No. EB-2014-0145**

Please find attached Board staff's submission in regard to the above noted proceeding.

Yours truly,

Original Signed By

Lawrie Gluck
Case Manager

Enclosure