

**Ontario Energy
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BY EMAIL

December 8, 2014

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Union Gas Limited
2015 IRM Rates Application
Board File Number EB-2014-0271 – Board Staff Submission**

Please find attached Board staff submission on Union's Settlement Agreement and Draft Rate Order filed on December 4, 2014.

The document has been forwarded to all parties in the proceeding.

Yours truly,

Khalil Viraney
Case Manager

Enclosure