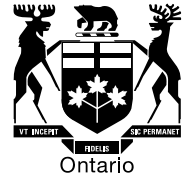


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**BY EMAIL**

December 10, 2015

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 (Union)  
2016 Rates – Draft Accounting Orders  
Board File No. EB-2015-0116**

The Decision and Rate Order, dated December 3, 2015, required Union to file Draft Accounting Orders for the Burlington Oakville Pipeline Project and the 2017 Dawn Parkway Project (Dawn H / Lobo D / Bright C Compressor Project Costs). Union filed the noted Draft Accounting Orders on December 9, 2015.

OEB staff reviewed the Draft Accounting Orders for the two noted projects and has no concerns. OEB staff submits that the Draft Accounting Orders accurately reflect the OEB's findings set out in the December 3, 2015 Decision and Rate Order.

*Original signed by*

Lawrie Gluck  
Case Manager

cc: Chris Ripley, Union Gas Limited  
Crawford Smith, Torys  
All Parties in EB-2015-0116