

March 16, 2016

Ms. Kirsten Walli
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON
M4P 1E4

Dear Ms. Walli:

**Re: Union Gas Limited – Request for Greenhouse Gas Emissions Impact Deferral Account
– Reply Submission**

On December 17, 2015, Union Gas Limited (“Union”) filed a letter to request the Board’s approval of an accounting order to establish a deferral account to record the impacts of provincial and federal regulations related to greenhouse gas emission requirements.

In accordance with Procedural Order No. 1, four parties filed written submissions in response to Union’s request: Board staff, the Building Owners and Managers Association - Greater Toronto (“BOMA”), Canadian Manufacturers & Exporters (“CME”) and the School Energy Coalition (“SEC”).

None of the parties opposed the establishment of the proposed Greenhouse Gas Emissions Impact Deferral Account. All parties acknowledged that the amounts recorded in the account will be subject to review at the time that Union requests disposition of the balance of the account.

Accordingly, Union requests that the Board approve the draft accounting order establishing the deferral account as filed.

If you have any questions concerning this request please contact me at (519) 436-5334.

Yours truly,

[Original Signed by]

Vanessa Innis
Manager, Regulatory Initiatives

cc: Crawford Smith, Torys
EB-2015-0367 Intervenors