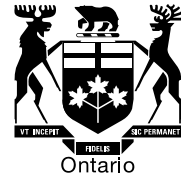


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BY E-MAIL

September 10, 2018

Vanessa Innis
Manager, Regulatory Proceedings
Union Gas Limited
50 Keil Drive North
Chatham, Ontario N7M 5M1

Dear Ms. Innis:

**Re: EB-2017-0306 and EB-2017-0307
Enbridge Gas Distribution Inc. and Union Gas Limited
Amalgamation and Rate –Setting Applications**

The OEB is in receipt of your letter dated September 7, 2018 wherein the applicants note that they have not reached a decision with respect to the action that they will take in view of the determinations made by the OEB in the EB-2017-0306/EB-2017-0307 Decision and Order (the Decision). The applicants further note that the requirement to file draft accounting orders would therefore not be productive and have suggested that the process be deferred to the 2019 rates proceeding.

The OEB agrees to defer consideration of the accounting orders, and therefore the applicants are not required to file draft accounting orders at this time. However, in the absence of further information on the applicants' plans, it is difficult to determine the appropriate approach to reviewing the draft accounting orders. In particular, the OEB is concerned that consideration of the draft accounting orders be completed by January 1, 2019 as not all aspects of the new accounts are directly related to the amalgamation. The OEB directs the applicants to file, in a timely manner, a proposed approach to address the filing and review of the draft accounting orders as directed in the Decision and to suggest the appropriate proceeding in which this matter can be considered so as to address the OEB's above-stated concern.

Yours truly,

Original Signed By

Kirsten Walli
Board Secretary

c: All parties in EB-2017-0306 and EB-2017-0307