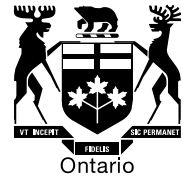


**Ontario Energy
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BY EMAIL

December 3, 2018

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
2017 Deferral Account Disposition and Utility Earnings
OEB File Number: EB-2018-0105**

Please find attached OEB staff's submission on the draft rate order in the above noted matter in accordance with the Decision and Order dated November 26, 2018.

Yours truly,

Original Signed By

Lawrie Gluck
Case Manager

cc: All parties in EB-2018-0105