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By E-mail

May 7, 2009

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
26th floor  
2300 Yonge Street  
Toronto, ON M4P 1E4

Dear Ms Walli

**Union Gas Ltd. Application**  
**Union Gas 2008 Earning Sharing and Incentive Regulation Review**  
**Board File No.: EB-2009-0101**  
**Our File No.: 016778-000001**

We are counsel to Reliance Comfort Limited Partnership (formerly Union Energy Limited Partnership). Please be advised that Reliance does not wish to intervene in this Application. We would be grateful if you would make this change and remove Reliance from this particular distribution list.

Yours very truly

Kirsten Crain

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c. Jack Cooke (Reliance Comfort Limited Partnership)  
Catherine David Nolan (Reliance Comfort Limited Partnership)

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Borden Ladner Gervais LLP  
Lawyers • Patent & Trade-mark Agents  
World Exchange Plaza  
100 Queen Street, Suite 1100  
Ottawa ON K1P 1J9  
tel.: (613) 237-5160 fax: (613) 230-8842  
www.blgcanada.com

**KIRSTEN CRAIN**  
direct tel.: (613) 787-3741  
e-mail: kcrain@blgcanada.com

Calgary • Montréal • Ottawa • Toronto • Vancouver