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BY E-MAIL

December 30, 2009

Chris Ripley
Manager, Regulatory Applications
Union Gas Limited
50 Keil Drive North
Chatham ON N7M 5M1

Dear Mr. Ripley:

**Re: Union Gas Limited – Calculation of Cumulative Under-Recovery of the
St. Clair Line
Board File No. EB-2008-0411**

This letter acknowledges receipt on December 23, 2009 of Union Gas Limited's submission regarding the calculation of the cumulative under-recovery of the St. Clair Line.

Please direct any questions relating to this application to Neil Mckay, at 416-440-7634 or e-mail Neil.Mckay@oeb.gov.on.ca.

Yours truly,

Original signed by

John Pickernell
Assistant Board Secretary

c. Mark Murray, Union Gas Limited, Manager Regulatory Affairs
Mary Jane Patrick, Union Gas Limited, Regulatory Analyst
Sharon Wong, Counsel to Union Gas Limited