



December 1, 2010

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: EB-2008-0408 – Union Gas Limited – Participation in IFRS IRM Working Group**

On November 17, 2010 the Board issued a letter indicating that, as part of the transition to International Financial Reporting Standards (“IFRS”), a working group would be convened to address the particulars of implementing IFRS in an incentive rate making (“IRM”) environment.

Please accept this letter as Union Gas Limited’s request to participate in the IFRS IRM Working Group.

Please contact me at (519) 436-5476 if you have any questions.

Yours truly,

*[Original signed by]*

Chris Ripley  
Manager, Regulatory Applications