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January 8, 2008

BY COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: EB-2007-0731

Please find enclosed 2 paper copies of the Brief of Materials Referred to in the Written Argument of Union Gas Limited.

Yours very truly,

Michael Penny
Michael A. Penny *per: Janine Brown*

Tel 416.865.7526
mpenny@torys.com

MAP/jeb
Enclosures