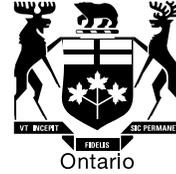


Ontario Energy Board
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BY E-MAIL ONLY

December 24, 2008

Mark Kitchen
Director, Regulatory Affairs
Union Gas Limited
50 Keil Drive North
P.O. Box 2001
Chatham ON N7M 5M1

Dear Ms. Clark:

**Re: Union Gas Limited
Application - Request for an Amended Accounting Order to Deferral
Account No.179-113
Board File No. EB-2008-0417**

This letter acknowledges receipt on December 19, 2008 of Union's application requesting an amended Accounting Order to permit Union Gas Limited to record the amount of any judgment against Union Gas Limited in Deferral Account No.179-113.

The Board has assigned File Number EB-2008-0417 to this matter. Please refer to this number in all future correspondence to the Board regarding this matter.

Please direct any questions relating to this application to Vincent Cooney, at 416-440-8143 or via e-mail, Vincent.Cooney@oeb.gov.on.ca.

Yours truly,

Original Signed By

John Pickernell
Assistant Board Secretary