



**FINANCIAL SERVICES DEPARTMENT
KITCHENER UTILITIES**

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BY E-MAIL & COURIER

December 23, 2008

Ontario Energy Board
Attn: Ms. Kirsten Walli, Board Secretary
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, Ontario, M4P 1E4

Dear Ms. Walli:

**Re: EB-2008-0220 – Union Gas Limited (“Union”) Rates for 2009 – Argument of
The City of Kitchener (“Kitchener”)**

Pursuant to the Ontario Energy Board’s (“Board’s”) Procedural Order No. 1 dated November 28, 2008, please find attached the Argument of Kitchener in this proceeding.

Sincerely,

James A. Gruenbauer, CMA
Manager, Regulatory Affairs and Supply

Cc: All Participants
J. Alick Ryder, Q.C. (RWBH)
W. Malcolm (Kitchener)