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BY EMAIL

Kirstin Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Natural Resource Gas Limited ("NRG")
Submission on Costs
Board Proceeding No.: EB-2008-0273**

The Ontario Energy Board set out a schedule for costs submissions in its Order dated December 8, 2008. NRG's submissions were delivered December 22. Reply submissions were due December 29.

All other parties filed reply submissions by the December 29 deadline.

The submissions of Union Gas served today are late and should be disregarded.

Yours truly,


Lawrence E. Thacker

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