



**uniongas**

A Spectra Energy Company

January 14, 2009

Ontario Energy Board  
2300 Yonge Street  
Suite 2700  
Toronto, Ontario  
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

**Re:** EB-2008-0408  
Consultation on Transition to International Financial Reporting Standards

Dear Ms. Walli:

Union Gas will attend the Board's consultation on the transition to International Financial Reporting Standards.

Union is not seeking cost eligibility.

Yours truly,

[original signed by]

Chris Ripley  
Manager, Regulatory Applications