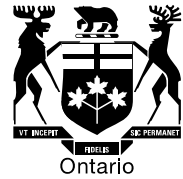


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'Énergie
de l'Ontario**
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone; 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL

August 17, 2007

Mr. Chris Ripley
Manager, Regulatory Applications
P.O. Box 2001
50 Keil Drive North
Chatham, ON N7M 5M1

Dear Mr. Ripley:

**Re: Union Gas – 2006 Deferral Accounts and Earnings Sharing Disposition
Decision and Order
Board File No. EB-2007-0598**

The Board has today issued its Decision and Order in the above matter, and an executed copy is enclosed.

Yours truly,

Original Signed By

Peter H. O'Dell
Assistant Board Secretary

cc: Intervenors of Record