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July 7, 2009

Ms. Kirsten Walli, Board Secretary **ONTARIO ENERGY BOARD** 2300 Yonge Street, 27th Floor Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: EB-2009-0084: Cost of Capital Policy Review.

IGUA's Intention to Retain Expert Assistance.

We are counsel to the Industrial Gas Users Association (IGUA) in the captioned proceeding.

Pursuant to the Board's June 18, 2009 Notice herein, this letter is filed to advise the Board that IGUA plans to retain an expert to inform its understanding and participation in this process. IGUA is engaged in discussions with other ratepayer interests towards a collaborative retainer, though agreement has not yet been reached in this respect.

Yours truly, MACLEOD DIXON LLP

Ian Mondrow

c. Murray Newton, IGUA