



PUBLIC INTEREST ADVOCACY CENTRE
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September 6, 2007

EMAIL

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
26th Floor
2300 Yonge Street
Toronto, ON
M4P 1E4

Dear Ms. Walli:

**Re: Application for 2006 Deferral Account and Earnings Sharing
Disposition Board File No.: EB-2007-0598**

Please be advised that we have reviewed the Draft Order circulated by Union Gas Limited, as well as the letter submitted to the Board by IGUA dated September 6, 2007, and agree with the submissions of IGUA with respect to the incorrect calculations made by Union. Specifically, we adopt IGUA's assertion that:

"on the basis of the Board's findings in its Decision and Order dated August 17, 2007, the Earnings Sharing amount calculation in Appendix C is a credit amount of about \$14.326M rather than the \$5.836M credit amount calculated by Union."

Yours truly,

Michael Buonaguro
Counsel for VECC