

Ian A. Mondrow
Counsel

Direct Phone: (416) 203-4435
E-mail: ian.mondrow@macleoddixon.com

Nicki Pellegrini
Regulatory Coordinator
Direct Phone: (416) 203-4466
E-mail: nicki.pellegrini@macleoddixon.com

November 20, 2009

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

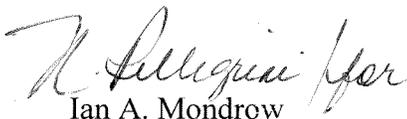
Dear Ms. Walli:

Re: EB-2009-0166: Union Gas Limited (Union) 2010 Low Income DSM Plan.

We write as counsel to the Industrial Gas Users Association (IGUA).

We have reviewed Union's 2010 low-income DSM plan filing, and interrogatory responses. As Union's low-income DSM program will have no impact on Union's industrial gas distribution customers (per Ex. C2.1), and as Union is not proposing anything out of the ordinary course of its historical DSM programming (Ex. C3.9), IGUA has no concerns with Union's application.

Yours truly,
MACLEOD DIXON LLP


Ian A. Mondrow

c. Murray Newton, IGUA
Intervenors of Record

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