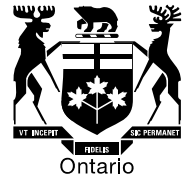


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**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

January 15, 2008

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 on Costs
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

Kirsten Walli
Board Secretary

cc: Intervenors of Record