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By Courier & By E-mail

March 25, 2008

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th floor
Toronto, ON M4P 1E4

Dear Ms Walli

**Combined Proceeding
Enbridge Gas Distribution Inc. and Union Gas Limited Rates for 2008**

Enbridge Gas Distribution Inc. ("EGD")		Union Gas Limited ("Union")	
Board File No.:	EB-2007-0615	Board File No.:	EB-2007-0606
Our File No.:		302701-000411	

Pursuant to the Board's Decision dated March 11, 2008, in this combined proceeding, we enclose a Cost Claim, in duplicate, submitted on behalf of the Industrial Gas Users Association ("IGUA") representing costs incurred during Phase II of this proceeding, for time and disbursements from October 20, 2007, up to and including February 8, 2008.

A copy of this Cost Claim has been forwarded to Enbridge Gas Distribution Inc. and Union Gas Limited as instructed in the Board's Decision.

Please contact me if you have any questions or require any additional information.

Yours very truly

Peter C.P. Thompson, Q.C.

\slc

enclosure

- c. Mike Packer (Union Gas Limited)
Bonnie Adams (Enbridge Gas Distribution Inc.)
Murray Newton (Industrial Gas Users Association)

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