



By Email

April 7, 2008

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

Dear Ms Walli

Union Gas Limited ("Union")
2007 Deferral Account and Other Balances
Board File No.: EB-2008-0034
Our File No.: 302701-000395

In the Board's Notice of Written Hearing and Procedural Order No. 1, which was issued on March 31, 2008, the Board directed parties that expect to see Cost Awards in this proceeding to file a letter with the Board and copy Union. I am writing on behalf of the Industrial Gas Users Association ("IGUA").

As the Board is aware, IGUA is an association composed of industrial users of substantial quantities of gas distributed by Ontario Gas Distributors, including Union. The members of IGUA are vitally concerned with the supply and price of gas and all matters directly or indirectly affecting supply and prices. IGUA intends to seek an award of costs with respect to its participation in these proceedings on the grounds of its longstanding status as an Intervenor determined by the Board to be eligible for an award of costs.

We have already completed a due diligence review of Union's Application and supporting materials. On the basis of that review, IGUA does not oppose this matter proceeding by way of written hearing. IGUA intends to submit interrogatories on or before Friday, April 11, 2008.

If you have any questions or concerns, please feel free to contact me at your convenience.

Yours very truly

Vincent DeRose
VJD/kt

c. Interested Parties
Murray Newton (Industrial Gas Users Association)

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