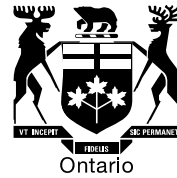


**Ontario Energy
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BY E-MAIL

April 11, 2008

Vincent J. DeRose
Borden Ladner Gervais LLP
World Exchange Plaza
1100 - 100 Queen Street
Ottawa, Ontario
K1P 1J9

Dear Mr. DeRose:

**Re: Union Gas Limited Disposition of 2007 Deferral Account and Other
Balances
Board File No EB-200-0034
Notice of Intervention of the Industrial Gas Users Association ("IGUA")**

This is to acknowledge receipt of your intervention dated February 9, 2006 on behalf of the Industrial Gas Users Association ("IGUA") in the above matter, and to confirm your status as an intervenor, subject to Union Gas Limited's right of reply to your request within 10 days of the mailing of this letter.

The Board has determined that IGUA is eligible to apply for an award of costs under its Practice Direction on Cost Awards, issued February 2003, but cautions that any award will be based on an assessment of its contribution during the proceeding.

The Practice Direction and related forms are available on the Board's Web site at www.oeb.gov.on.ca.

Yours truly,

Original Signed by

John Pickernell
Assistant Board Secretary

c: Mr. Chris Ripley - Manager, Regulatory Applications