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April 17, 2008

VIA EMAIL and COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
26th Floor
2300 Yonge Street
Toronto, ON
M4P 1E4

Dear Ms. Walli:

**Re: Union Gas / Enbridge Gas Distribution Inc. - Incentive Rate Regulation for
Natural Gas Utilities B-2007-0606 / EB-2007-0615**

We are in receipt of Mr. Warren's letter dated April 16, 2008 and agree with the substance of that letter, both on the issue of the necessity to respond to the issues raised for the first time in reply argument, and on the nature of Mr. Warren's response.

Yours truly,

Michael Buonaguro
Counsel for VECC