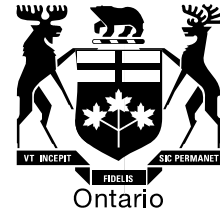


**Ontario Energy
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BY EMAIL ONLY

May 4, 2007

Chris Ripley
Manager, Regulatory Applications
Union Gas Limited
50 Keil Drive North
Chatham ON N7M 5M1

Dear Mr. Ripley:

**Re: Union Gas Limited - IVA Fee Application
Procedural Order No 2.
Board File No. EB-2007-0599**

The Board has issued its Procedural Order No. 2 in the above case and a copy is enclosed herewith.

Yours truly,

Original signed by

Peter H. O'Dell
Assistant Board Secretary

cc: All Intervenors in proceeding EB-2007-0599