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By Courier & By E-mail

June 18, 2008

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
27<sup>th</sup> 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		

We are enclosing a Cost Claim on behalf of our client, the Industrial Gas Users Association ("IGUA"), with respect to the services this firm has rendered to IGUA to June 18, 2008, with respect to Phase III of these proceedings.

We recognize that the Board has yet to render its Decision with respect to the unresolved matters in issue in Phase III of these proceedings. Normally, we would submit our client's Cost Claim after the Board has rendered its Decision. We are submitting the Cost Claim in advance of the release by the Board of its Decision because the Professional Services Agreement between IGUA and this firm terminates as of June 30, 2008.

Please contact me if the Board requires any further information with respect to this Phase III Cost Claim on behalf of IGUA.

Yours very truly

Peter C.P. Thompson, Q.C.

PCT\slc  
enclosure

c. Mark Kitchen (Union Gas Limited)  
Bonnie Adams (Enbridge Gas Distribution Inc.)  
Murray Newton (Industrial Gas Users Association)

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Borden Ladner Gervais LLP  
Lawyers • Patent & Trade-mark Agents  
World Exchange Plaza  
100 Queen Street, Suite 1100  
Ottawa, Ontario, Canada K1P 1J9  
tel.: (613) 237-5160 fax: (613) 230-8842  
www.blgcanada.com

PETER C.P. THOMPSON  
direct tel.: (613) 787-3528  
e-mail: pthompson@blgcanada.com

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