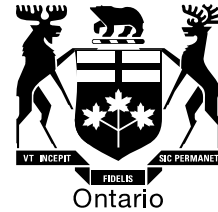


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'Énergie
de l'Ontario**
C.P. 2319
27em étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone; 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY EMAIL

June 22, 2007

Mr. Mike Packer
Director, Regulatory Affairs
P.O.Box. 2001
Union Gas Limited
50 Keil Drive North
Chatham ON N7M 5M1

Dear Mr. Packer:

Re: **Union Gas Limited**
2006 Deferral Accounts and 2006 Earnings Sharing Amounts
Procedural Order No. 2
Board File No. EB-2007-0598

The Board has today issued its Procedural Order No. 2 in the above matter and an executed copy is enclosed herewith.

Yours truly,

Original signed by

Peter H. O'Dell
Assistant Board Secretary

- c. All parties to proceeding EB-2007-0598
Michael A. Penny, Torys