



By E-mail

June 25, 2007

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th floor
Toronto, ON M4P 1E4

Dear Ms Walli

Union Gas Limited
Application for 2006 Deferral Account and Earnings Sharing Disposition
Board File No.: EB-2007-0598
Our File No.: 302701-000416

We are enclosing a copy of a letter to Union Gas Limited ("Union") containing further questions that IGUA wishes to have answered in advance of the oral hearing of the Deferred Taxes issue which is scheduled to commence on Monday, July 9, 2007.

I have left Mr. Ripley a voicemail message with respect to these further questions. I am assuming that Union can provide responses to these questions by July 5, 2007, as requested. If Union declines to provide answers to the questions, then we will be seeking a direction from the Board requiring Union to respond.

Please call me if you have any questions.

Yours very truly

A handwritten signature in black ink, appearing to read 'Peter C.P. Thompson'.

Peter C.P. Thompson, Q.C.

PCT\slc
enclosure

c. Interested Parties EB-2007-0598
Murray Newton (Industrial Gas Users Association)
Vince DeRose (Borden Ladner Gervais LLP)

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