



By E-mail

June 25, 2007

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

Dear Mr. Ripley

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

In order to expedite the oral hearing which the Board has scheduled in this matter for July 9, 2007, confined in scope to matters pertaining to Deferred Taxes, we seek responses from Union Gas Limited ("Union"), Ernst & Young LLP ("E&Y") and Deloitte & Touche LLP ("Deloitte") to the questions listed in the attachment to this letter by a reasonable period of time before the hearing commences. We respectfully request that answers to these questions be provided no later than Thursday, July 5, 2007.

We also request that the names of the witnesses from Union and E&Y, who will be testifying on July 9, 2007, to support Union's claim, be provided to all interested parties as soon as possible.

Please contact me if you have any difficulty understanding the questions we have asked.

Yours very truly

A handwritten signature in black ink, appearing to read 'P. Thompson', is written over a horizontal line.

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

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

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