



By E-mail

June 28, 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

Would Union please provide us with written responses to the further questions we have with respect to the Deferred Taxes claim which are set out in the attachment to this letter. We would appreciate receiving written responses to these further questions by Thursday, July 5, 2007.

Please call me if you have any questions about the information requested in this letter.

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. Board Secretary, Ontario Energy Board
Interested Parties EB-2007-0598
Murray Newton (Industrial Gas Users Association)
Vince DeRose (Borden Ladner Gervais LLP)

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