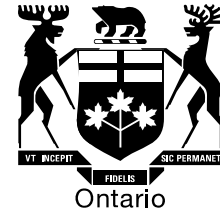


**Ontario Energy
Board**
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Telephone: 416- 481-1967
Facsimile: 416- 440-7656
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**Commission de l'Énergie
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BY EMAIL

June 29, 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. 3
Board File No. EB-2007-0598

The Board has today issued its Procedural Order No. 3 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