



By E-mail

July 9, 2007

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

Dear Ms Walli

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

Please find attached the written Argument of the Industrial Gas Users Association ("IGUA") pursuant to Procedural Order No. 2.

IGUA will submit its Confidential Argument separately to the Board and to Union.

Yours very truly

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

Peter C.P. Thompson, Q.C.

\slc

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

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