



LETTER L-76-09

ERICA M. HAMILTON
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VIA E-MAIL

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September 10, 2009

Mr. Gord Potter
Executive Vice President,
Regulatory and Legal Affairs
Just Energy Group
Suite 200, 6345 Dixie Road
Mississauga, ON L5T 2E6

Dear Mr. Potter:

Re: Just Energy (B.C.) Limited Partnership ("Just Energy")
and
Universal Energy Corporation ("Universal Energy")
Applications for a Licence to Market Natural Gas – Financial Statements

The Commission is in receipt of Just Energy and Universal Energy's response to information request contained in L-63-09. The financial statements submitted appear to be in relation to Just Energy Income Fund and Universal Energy Group Limited and not for the specific licence holders.

The Commission requests that the licence holders, Just Energy (B.C.) Limited Partnership and Universal Energy Corporation, provide the following information:

1. Please provide the audited financial statements for the most recently ended fiscal year for both Just Energy (B.C.) Limited Partnership and Universal Energy Corporation.
2. Please provide a report detailing the Working Capital and the Current Ratio of Current Assets to Current Liabilities on a stand-alone basis for both Just Energy (B.C.) Limited Partnership and Universal Energy Corporation, on a quarterly basis from January 2007 to present.
3. The Chief Financial Officer(s) for both entities must confirm that the financial information contained in the reports were prepared by management in accordance with accounting principles generally accepted in Canada and within the framework of the companies' significant accounting policies.

Please provide this information to the Commission on or before **September 24, 2009**.

Yours truly,

Original signed by J. Torres

for: Erica M. Hamilton