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March 11, 2014

VIA RESS, EMAIL and COURIER

Ms Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, Suite 2700
Toronto, Ontario, M4P 1E4

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc. ("Enbridge")
Application for Final Approval of Rider C Commodity Unit Rates
Ontario Energy Board ("Board") File No. EB-2014-0043**

On February 27, 2014, the Board issued Procedural Order No. 1 in the above noted proceeding wherein the Board invited parties to comment on Enbridge's application. Comments were received from Board Staff and the Industrial Gas Users Association ("IGUA").

There has been no opposition to Enbridge's application from any party. In their comments, Board Staff and IGUA both supported the application and both gave detailed reasons why the rule against retroactive ratemaking should not affect the Board's approval of the application. Enbridge therefore respectfully requests that the Board approve the application as filed.

Please do not hesitate to contact me with any questions.

Yours Truly

[original signed]

Shari Lynn Spratt
Supervisor, Regulatory Proceedings

cc: EB-2012-0459 Interested Parties