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May 12, 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 April 10, 2014, the Board issued its Decision and Order in the above noted proceeding wherein the Board directed the Industrial Gas Users Association ("IGUA") to submit their cost claim by April 17, 2014 and Enbridge to provide comments of the claim by May 1, 2014. Enbridge submitted comments on April 30, 2014 having no objection to IGUA's cost claim however, on May 9 IGUA filed a corrected cost claim.

The Company has no objection to the corrected cost claim and awaits the recommendations and/or cost award of the Board with respect to IGUA's cost claim.

Please do not hesitate to contact me with any questions.

Yours truly,

[original signed]

Kevin Culbert
Manager, Regulatory Accounting

cc: IGUA