



500 Consumers Road  
North York, Ontario  
M2J 1P8  
PO Box 650  
Scarborough ON M1K 5E3

**Kevin Culbert**  
Manager, Regulatory Accounting  
phone: (416) 495-5778  
fax: (416) 495-6072  
Email: kevin.culbert@enbridge.com

Friday January 30, 2009

**VIA EMAIL and Courier**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

Dear Ms. Walli:

**Re: Ontario Energy Board (the "Board")**  
**File No. EB-2008-0271**  
**DSM Variance Accounts - EGD Comments on Intervenors Cost Claims**

In accordance with the Board's Decision and Order dated January 9<sup>th</sup>, 2009 with regards to the above noted proceeding, Enbridge Gas Distribution (the "Company") has reviewed the cost claims it has received from Canadian Manufacturers & Exporters ("CME"), Green Energy Coalition ("GEC"), and Industrial Gas Users Association ("IGUA").

The Company found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and has no objection to these claims.

The Company awaits the recommendations and or cost awards of the Board with respect to these intervenor cost claims.

Enbridge Gas Distribution reserves the right to make submissions regarding any outstanding intervenor cost submissions which are subsequently received.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Kevin Culbert', with a small 'ps' at the end.

Kevin Culbert  
Manager, Regulatory Accounting

cc: CME, GEC, IGUA