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April 28, 2009

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: Ontario Energy Board File No. EB-2008-0106
Commodity Pricing, Load Balancing and Cost Allocation
Methodologies for Natural Gas Distributors**

Attached please find Enbridge Gas Distribution's undertaking responses from hearing day 2, April 13, 2009, in the above noted proceeding.

Exhibits J2.1 to J2.4.

The attached evidence has been filed through the RESS and two paper copies are being forwarded to the Board via courier.

Yours truly,

A handwritten signature in blue ink, appearing to read 'L Chiasson for'.

Lorraine Chiasson
Regulatory Coordinator

cc: Mr. F. Cass, Aird & Berlis LLP (via email and courier)
EB-2008-0106 Interested Parties (via email)