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October 1, 2009

VIA EMAIL

Ms Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc. ("Enbridge")
2008 Earnings Sharing Mechanism and Other Deferral
And Variance Accounts Clearance Review
Ontario Energy Board ("Board") File No. EB-2009-0055**

Enbridge Gas Distribution (the Company) has reviewed the supplemental cost claim from Industrial Gas Users Association (IGUA).

While IGUAs cost claim was received after the due date, the Company has reviewed the claim in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submission to be within tolerance of the guidelines.

The Company awaits the recommendation and or cost award of the Board with respect to this cost claim.

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'.

Kevin Culbert
Manager, Regulatory Accounting

cc: IGUA (via email)