

**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'énergie
de l'Ontario**
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL ONLY

October 5, 2009

Kevin Culbert
Manager, Regulatory Accounting
Enbridge Gas Distribution Inc.
500 Consumers Road
North York ON
M2J 1P8

Dear Mr. Culbert:

**Re: Enbridge Gas Distribution Inc.
Request for Deferral Accounts: 2009 Change in Purchased Gas Variance
Disposition Methodology Deferral Account, 2009 Mean Daily Volume
Mechanism Deferral Account, and 2009 International Financial Reporting
Standards Transition Costs Deferral Account
Board File No. EB-2009-0359**

This letter acknowledges receipt on October 1, 2009 of Enbridge Gas Distribution Inc.'s ("Enbridge") application requesting the Board's approval of an accounting order to establish the following three deferral accounts:

- a) 2009 Change in Purchased Gas Variance Disposition Methodology Deferral Account ("CPGVMDMA")
- b) 2009 Mean Daily Volume Mechanism Deferral Account ("MDVMDA")
- c) 2009 International Financial Reporting Standards Transition Costs Deferral Account ("IFRSTCDA").

The Board has assigned File Number EB-2009-0359 to this matter. Please refer to this number in all future correspondence to the Board regarding this matter.

Please direct any questions relating to this application to Lawrie Gluck, at 416-440-7678 or via e-mail, Lawrie.Gluck@oeb.gov.on.ca.

Yours truly,

Original Signed By

John Pickernell
Assistant Board Secretary