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November 6, 2009

Ms. Kirsten Walli, Board Secretary
ONTARIO ENERGY BOARD
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: EB-2009-0359: Enbridge Gas Distribution Inc. (EGD) Request to Establish Deferral Accounts.

We write as counsel to IGUA.

We have reviewed the Board's Notice of Application and EGD's October 1, 2009 letter to the Board herein.

IGUA has no objection to EGD's request to establish deferral accounts to record the costs for each of:

1. Implementation of a change of its PGVA disposition methodology to a future 12-month rolling disposition.

2. Implementation of an approach to weather normalize and re-establish the daily delivery requirements for direct purchase customers.

3. Implementation of IFRS accounting.

IGUA specifically endorses the creation of two separate deferral accounts in relation to the gas commodity pricing changes directed by the Board in its recent EB-2008-0106 decision. The establishment of separate accounts for each of the PGVA disposition change and the daily delivery requirements change will better allow consideration and review of the expenses recorded for each of these two separate initiatives.

IGUA has been determined eligible for recovery of costs herein, pursuant to the Board's Notice of Written Hearing and Procedural Order No. 1 and being an intervenor in EB-2009-0172 (EGD's 2010 rate application). IGUA respectfully requests recovery of its modest costs reasonably incurred in review of and brief comment on this matter.

Yours truly,
MACLEOD DIXON LLP

Ian A. Mondrow

c. Murray Newton, IGUA
Shari Lynn Spratt, EGD
Fred Cass, AIRD & BERLIS as counsel for EGD
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