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November 6, 2009

BY EMAIL & COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge St, Suite 2701
Toronto ON M4P 1E4

Dear Ms. Walli:

Board File No. EB-2009-0359
Enbridge Gas Distribution Inc. – Request for Deferral Accounts
Comments of Energy Probe

Pursuant to the Notice of Written Hearing and Procedural Order No. 1, issued by the Board on October 23, 2009, Energy Probe Research Foundation (Energy Probe) is hereby providing its Comments in the EB-2009-0359 proceeding for the Board's consideration. An electronic version of this communication will be forwarded in PDF format.

Energy Probe has reviewed the October 1, 2009 letter from Enbridge Gas Distribution Inc. to the Board requesting approval for the establishment of three deferral accounts: a) 2009 Change in Purchased Gas Variance Disposition Methodology Deferral Account; b) 2009 Mean Daily Volume Mechanism Deferral Account; and, c) 2009 International Financial Reporting Standards Transition Costs Deferral Account. Energy Probe supports the Board granting the request of Enbridge but submits that in doing so, the suggestions of Board staff in respect of the description of the proposed IFRS transition costs deferral account be taken into consideration as presented in the Board Staff Submission of November 5, 2009.

Should you require additional information, please do not hesitate to contact me.

Yours truly,

David S. MacIntosh
Case Manager

cc: Kevin Culbert, Enbridge Gas Distribution Inc. (By email)
Fred Cass, Aird & Berlis LLP (By email)

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