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VIA COURIER AND EMAIL

December 21, 2009

Kirsten Walli, Board Secretary
Ontario Energy Board
P.O. Box 2319, 26th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: Enbridge Gas Distribution Inc. – EB-2009-0055
Clearance of Deferral and Variance Accounts

I am writing to respond to a letter written to the Ontario Energy Board (the "Board") by counsel for the Industrial Gas Users Association ("IGUA") regarding clearance of 2008 Deferral and Variance Accounts. In his letter dated December 16, 2009, counsel for IGUA submits that further information should be provided about the reasons for the proposal by Enbridge Gas Distribution Inc. ("Enbridge") that clearance of Deferral and Variance Accounts will coincide with the April 1, 2009 QRAM and will be completed in two monthly instalments.

The reasons for Enbridge's proposal regarding clearance of the Accounts were given in the Company's letter to the Board dated December 11, 2009. Attached to this correspondence was an earlier letter to the Board (dated September 2, 2009) that explained in some detail the reasons for Enbridge's view that clearance of the Accounts should occur at the earliest opportunity upon stabilization of the Company's new Customer Information System ("CIS"). Rather than repeat the detailed explanation set out in the September 2nd letter, Enbridge indicated in its December 11th letter that circumstances remain as described in the earlier correspondence.

Counsel for IGUA suggests a need for information about the "prognosis for resolution of the CIS issues". The point is not that there are specific CIS "issues" as such; the point is that Enbridge believes that it is important to avoid potential complications (i.e., billing errors) that could arise from the introduction of additional billing activities through the new CIS before it has been appropriately stabilized. The CIS project team has been validating the introduction of the new billing activity (namely, clearance of Deferral and Variance Accounts) into CIS

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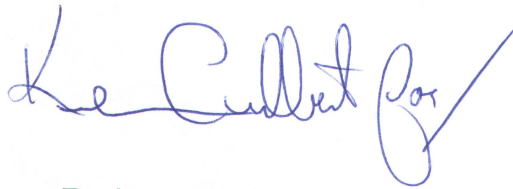
Ms. Walli

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operations and the results of these efforts have led the project team to conclude that it would be prudent to postpone this step until the April 1, 2010 QRAM. Postponement to the April 1, 2010 QRAM will allow the project team to address all implications of adding the new billing activity into the operations of the new CIS to achieve comprehensive validation and accuracy.

If you have any questions in this regard, please do not hesitate to contact us.

Yours truly,

A handwritten signature in blue ink, appearing to read "Norm Ryckman" followed by a checkmark-like flourish.

Norm Ryckman
Director, Regulatory Affairs

cc: Mr. Fred Cass, Aird & Berlis LLP
All Interested Parties EB-2009-0055