



500 Consumers Road
North York, Ontario
M2J 1P8
PO Box 650
Scarborough ON M1K 5E3

Kevin Culbert
Manager, Regulatory Accounting
phone: (416) 495-5778
fax: (416) 495-6072
Email: kevin.culbert@enbridge.com

January 18, 2010

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. – Request for Accounting Orders
Submission Regarding Intervenor Cost Claims
Ontario Energy Board File No.: EB-2009-0359**

Enbridge Gas Distribution (the Company) has reviewed the cost claims from each of the following interested parties; Canadian Manufacturers & Exporters (CME), Energy Probe, Industrial Gas Users Association (IGUA), School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC).

The Company has reviewed the claims against prescribed rates within the cost assessment guidelines and finds the submissions to be within allowable tolerances.

The Company awaits the recommendations and or cost awards of the Board with respect to these cost claims.

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 black ink, appearing to read 'Kevin Culbert', with a small '101' written at the end.

Kevin Culbert
Manager, Regulatory Accounting

cc: CME, Energy Probe, IGUA, SEC, and VECC (via email)