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VIA EMAIL AND RESS

January 29, 2010

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

**Re: Stakeholder Consultation on the Cost of Capital
Enbridge Gas Distribution Inc. ("Enbridge" or the "Company")
Submission on Costs Board File No.: EB-2009-0084**

On December 18, 2009 the Ontario Energy Board ("Board") released the Notice of Hearing for Cost Awards regarding both phases of the Stakeholder Consultation on Cost of Capital for Ontario's Regulated Utilities. Eligible parties were advised to submit claims to the Board and each of the rate-regulated licensed electricity distributors and transmitters, and each of the rate-regulated gas distributors. Enbridge has received and reviewed cost claims from the following parties:

Building Owners and Managers Association ("BOMA"),
London Property Management Association ("LPMA"),
Consumers Council of Canada, ("CCC"),
Canadian Manufacturers and Exporters ("CME"),
Energy Probe,
Industrial Gas Users Association ("IGUA"),
School Energy Coalition ("SEC"), and
Vulnerable Energy Consumers Coalition ("VECC").

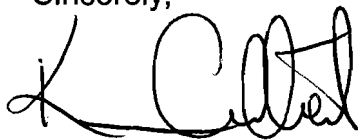
The Company found all claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines. The Company will however rely on the Board's review of CCC, CME, and VECC's cost claims in relation to the guidelines set out for this proceeding. The Company also notes an inordinate number of hours claimed for the group's expert consultant on the date of August 27, 2009 (contained within CCC's claim).

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Enbridge Gas Distribution reserves the right to make submissions regarding any outstanding Intervenor cost submissions which are subsequently received.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'K Culbert', with a stylized, cursive script.

Kevin Culbert

cc: Fred Cass, Aird & Berlis (via email)
EB-2009-0084 All Interested Parties