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January 7, 2010

VIA COURIER

Ms. Kirsten Wallii Board Secretary Ontario Energy Board PO Box 2319 2300 Yonge Street 27th Floor Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: Ontario Energy Board (the "Board")

File No. EB-2006-0305

Enbridge Gas Distribution Inc. ("Enbridge")

Application for a Leave to Construct Natural Gas Distribution Line

Toronto Portlands Reinforcement Post Construction Financial Report

As per the Conditions of Approval, in the Board's Decision and Order issued on June 1, 2007, enclosed please find copies of the Post Construction Financial Report for the above mentioned proceeding.

Yours truly,

Bonnie Jean Adams Regulatory Coordinator

cc: Mr. Neil McKay, Ontario Energy Board, Manager, Facilities (via courier/email)

Mr. Scott Stoll, Aird & Berlis (via email)