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June 14 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. ("Enbridge")
Approval of Proposed Transportation Tariff Application
Ontario Energy Board ("Board") File No. EB-2010-0177**

Enbridge Gas Distribution (the Company) has reviewed the cost eligibility requests received from the following interested parties; Canadian Manufacturers & Exporters (CME), and Industrial Gas Users Association (IGUA).

The Company has reviewed these requests and has no objections.

Yours truly,

A handwritten signature in black ink, appearing to read 'Kevin Culbert'.

Kevin Culbert
Manager, Regulatory Accounting

cc: CME, IGUA (via email)