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September 21, 2010

VIA RESS and EMAIL

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

Dear Ms Walli:

**Re: Ontario Energy Board File No. EB-2008-0106
Commodity Pricing, Load Balancing and Cost Allocation
Methodologies for Natural Gas Distributors**

Enbridge Gas Distribution (the Company) has reviewed the cost claims from each of the following interested parties; Canadian Manufacturers & Exporters (CME), Federation of Rental-housing Providers of Ontario (FRPO), and Industrial Gas Users Association (IGUA).

The Company has reviewed the claims in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submissions to be within tolerances of the guidelines.

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 blue ink, appearing to read 'Kevin Culbert', with a long horizontal stroke extending to the right.

Kevin Culbert
Manager, Regulatory Accounting

cc: CME, FRPO, and IGUA (via email)