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October 21, 2010

**VIA RESS, EMAIL, and COURIER**

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

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. – 2011 DSM Plan  
Comments on Intervenor Cost Claims  
Board File No. EB-2010-0175**

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In accordance with the Board's Decision and Order dated September 24, 2010 with regards to the above noted proceeding, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims it has received from Canadian Manufacturers & Exporters, Green Energy Coalition, Industrial Gas Users Association, Low-Income Energy Network, and Vulnerable Energy Consumers Coalition.

The Company found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and has no objection to these claims.

The Company awaits the recommendations and or cost awards of the Board with respect to these intervenor 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 flourish at the end.

Kevin Culbert  
Manager, Regulatory Accounting

cc: Dennis O'Leary, Aird & Berlis  
Interested Parties (EB-2010-0175)