



500 Consumers Road
North York, Ontario
M2J 1P8
PO Box 650
Scarborough ON M1K 5E3

Kevin Culbert
Manager, Regulatory Accounting
phone: (416) 495-5778
fax: (416) 495-6072
Email: kevin.culbert@enbridge.com

November 26, 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")
2009 Earnings Sharing Mechanism and Other Deferral
And Variance Accounts Clearance Review
Ontario Energy Board ("Board") File No. EB-2010-0042**

Enbridge Gas Distribution (the Company) has reviewed the cost claims from each of the following interested parties; Building Owners and Managers Association (BOMA), Consumer Council of Canada (CCC), Canadian Manufacturers & Exporters (CME), Energy Probe, and Vulnerable Energy Consumers Coalition (VECC).

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'.

Kevin Culbert
Manager, Regulatory Accounting

cc: BOMA, CCC, CME, Energy Probe, and VECC (via email)