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VIA RESS, EMAIL and COURIER

November 30, 2010

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

Dear Ms. Walli:

Re: Board File No.: EB-2008-0408
Consultation on Transition to International Financial Reporting
Standards and Consequent Amendments to Regulatory Instruments

The Board's notice dated November 17, 2010, indicated a desire to have a number of large energy distributors, including rate regulated natural gas distributors, in attendance within the IFRS IRM Working Group.

Enbridge Gas Distribution Inc. will participate in the IFRS IRM Working Group and attending on behalf of EGDI will be John Jozsa and Kevin Culbert. Depending on the timing of the scheduling of working group meetings and internal EGDI responsibilities and requirements, alternate company representatives may be required at times.

Mr. John Jozsa
Tel: 416-495-5585
john.jozsa@enbridge.com

Mr. Kevin Culbert
Tel: 416-495-5778
kevin.culbert@enbridge.com

Sincerely,

A handwritten signature in blue ink that reads 'L Chiasson'.

Lorraine Chiasson
Regulatory Coordinator

cc: Fred Cass, Aird & Berlis (via email)
David Stevens, Aird & Berlis (via email)