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December 3, 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 claim from the following interested party; Industrial Gas Users Association (IGUA).

Given the explanation provided by IGUAs counsel, EGD has no objection to the timing of the cost claim. The Company has reviewed the claim in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submission to be within tolerances of the guidelines.

The Company awaits the recommendations and or cost awards of the Board with respect to this cost claim.

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', written over a horizontal line.

Kevin Culbert
Manager, Regulatory Accounting

cc: IGUA (via email)