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December 13, 2010

VIA EMAIL and COURIER

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")
Pre-Approval of Long-term Transportation Contract
Ontario Energy Board ("Board") File No.: EB-2010-0333**

Enbridge Gas Distribution (the "Company") has reviewed the cost eligibility requests received from the Consumers Council of Canada (CCC), the Canadian Manufacturers & Exporters (CME), Energy Probe, and the Industrial Gas Users Association (IGUA) as per the Board's Procedural Order No. 1, dated December 1, 2010.

The Company has reviewed these requests and has no objections, however Enbridge reserves the right to comment on any requests subsequently received.

Yours truly,

A handwritten signature in blue ink, appearing to read 'S. Spratt'.

Shari Lynn Spratt
Supervisor Regulatory Proceedings

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