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December 12, 2007

**VIA EMAIL AND HAND DELIVERED**

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.  
Incentive Regulation Plan – 2008 – 2012  
Intervenor Cost Submissions  
Ontario Energy Board File No. EB-2007-0615**

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Enbridge Gas Distribution (the Company) has reviewed the Phase I cost claims from each of the following interested parties; Association of Power Producers of Ontario (APPRO), Mr. Aiken on behalf of BOMA/LPMA/WGSPG, Consumers Council of Canada (CCC), Dr. Loube on behalf of CCC/VECC/City of Kitchener, Energy Probe, Industrial Gas Users Association (IGUA) and 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 black ink, appearing to read 'K Culbert', written over a horizontal line.

Kevin Culbert  
Manager, Regulatory Accounting

cc: APPRO, BOMA/LPMA/WGSPG, CCC, VECC, City of Kitchener, Energy Probe, IGUA, VECC