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January 5, 2011

VIA RESS, 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.
2011 Rate Adjustment Application
Ontario Energy Board File No. EB-2010-0146
Enbridge Comments on SEC Cost Claim**

Enbridge Gas Distribution (the "Company") has reviewed the cost claim received from School Energy Coalition ("SEC").

The Company has reviewed the claim 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 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'.

Kevin Culbert
Manager, Regulatory Accounting

cc: SEC (via email only)