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January 14, 2011

**VIA EMAIL, RESS, and COURIER**

Ms. Kristen Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
Suite 2700  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. Submission - EB-2010-0347**  
**Quarterly Rate Adjustment Mechanism - Intervenor Cost Claims**

As per the Ontario Energy Board's (the "Board") Decision and Order in the EB-2010-0347 QRAM application, dated December 21, 2010, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims received from the Canadian Manufacturers & Exporters ("CME"), Federation of Rental-housing Providers of Ontario ("FRPO"), and the Industrial Gas Users Association ("IGUA").

The Company has no objection to these cost claims.

The Company awaits the recommendations and/or cost awards of the Board with respect to CME, FRPO, and IGUA's cost claims.

Yours truly,

A handwritten signature in black ink, appearing to read 'K Culbert', written over a horizontal line.

Kevin Culbert  
Manager, Regulatory Accounting

cc: Mrs. Tania Persad  
Mr. V. DeRose (CME)  
Mr. I. Mondrow (IGUA)