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January 18, 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 DSM Plan Amendments to the Low Income Weatherization Plan – Comments on Intervenor Cost Claims Ontario Energy Board (the “Board”) File No. EB-2010-0175

In accordance with the Board's Decision and Order dated December 20, 2010 with regards to the above noted proceeding, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims it has received from the Industrial Gas Users Association, and the Low-Income Energy Network. The Canadian Manufacturers & Exporters and the Green Energy Coalition have notified the Board and the Company that they will not be filing cost claims for this phase of the 2011 DSM Plan.

The Company found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and has no objection to these claims.

The Company awaits the recommendations and or cost awards of the Board with respect to these intervenor 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: Dennis O'Leary, Aird & Berlis
Interested Parties (EB-2010-0175)