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February 25, 2011

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: **Ontario Energy Board File No. EB-2010-0248**
Notice of Amendments to the Affiliate Relationships Code for Gas Utilities
and Notice of Revised Proposal to Amend a Rule – the Natural Gas
Reporting and Record Keeping Requirements Rule for Gas Utilities
Comments of Enbridge Gas Distribution Inc. on Cost Claims

In accordance with the Ontario Energy Board's (the "Board") Notice of Hearing for Cost Awards issued on January 28, 2011 with regard to the above noted proceeding, Enbridge Gas Distribution Inc. ("Enbridge" or the "Company") has reviewed the cost claims it has received from the London Property Management Association ("LPMA") and the School Energy Coalition ("SEC").

Enbridge found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and within the maximum allowable hours designated by the Board.

The Company awaits the cost awards of the Board with respect to these cost claims and reserves the right to comment on any cost claims subsequently received.

Please contact the undersigned if you have any questions.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Kevin Culbert', with a stylized flourish at the end.

Kevin Culbert
Manager, Regulatory Accounting

cc: LPMA and SEC (via email)