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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-2010-0300 / EB-2010-0333
Applications by Union and Enbridge for Pre-approval of Long-term
Transportation Contracts with TransCanada PipeLines Ltd.
Comments of Enbridge Gas Distribution Inc. ("Enbridge") on Cost Claims**

In accordance with the Ontario Energy Board's (the "Board") Decision and Order dated January 27, 2011 with respect to the above noted proceeding, Enbridge Gas Distribution Inc. ("Enbridge" or the "Company") has reviewed the cost claims it has received from the Canadian Manufacturers and Exporters ("CME"), Consumers Council of Canada ("CCC"), Energy Probe, and Industrial Gas Users Association ("IGUA").

The Company also received and reviewed the Federation of Rental-housing Providers of Ontario ("FRPO") cost claim, but notes that FRPO only monitored Enbridge's proceeding while participating in Union's EB-2010-0300 proceeding.

Enbridge found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and reserves to right to comment on any cost claims subsequently received.

The Company awaits the cost awards of the Board with respect to these cost claims, including determination of total amounts payable by each of Union and EGD.

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: CME, CCC, Energy Probe, FRPO, and IGUA (via email)