



500 Consumers Road
North York, Ontario
M2J 1P8
PO Box 650
Scarborough ON M1K 5E3

Kevin Culbert
Manager, Regulatory Accounting
phone: (416) 495-5778
fax: (416) 495-6072
Email: kevin.culbert@enbridge.com

January 10, 2008

VIA EMAIL AND HAND DELIVERED

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.
Incentive Regulation Plan – 2008 – 2012
Intervenor Cost Submissions
Ontario Energy Board File No. EB-2007-0615**

Enbridge Gas Distribution (the Company) has reviewed the Phase I cost claim from School Energy Coalition.

The Company has reviewed the claim in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submission 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 black ink, appearing to read 'K Culbert', written over a horizontal line.

Kevin Culbert
Manager, Regulatory Accounting

cc: SEC