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March 4, 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 late cost claims of the Association of Power Producers of Ontario ("APPRO").

Enbridge found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and has no objections.

The Company awaits the cost award of the Board with respect to this claim, 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 dark ink, appearing to read 'K Culbert', written over a horizontal line.

Kevin Culbert  
Manager, Regulatory Accounting

cc: APPRO (via email)