



450 – 1 Street S.W.
Calgary, Alberta T2P 5H1

Phone: 403.920.6237
Fax: 403.920.2347
Email: patrick_keys@transcanada.com

March 11, 2011

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

Filed electronically
Original by Courier

Attention: Ms. Kirsten Walli
Board Secretary

Dear Ms. Walli:

**Re: Preliminary Assessment of Incentive Regulation Plans of the Natural Gas Utilities
(the Assessment)
Ontario Energy Board (Board)
File No. EB-2011-0052
TransCanada PipeLines Limited (TransCanada)
Letter of Intent to Participate**

The Board in its February 25, 2011 letter initiated a process to conduct a preliminary assessment of the existing incentive regulation plans of Enbridge Gas Distribution Inc. (Enbridge) and Union Gas Limited (Union). TransCanada seeks the opportunity to participate in this process.

TransCanada owns and operates a high pressure natural gas transmission system that extends from Alberta across Saskatchewan, Manitoba and Ontario, through a portion of Quebec, and connects to various downstream Canadian and international pipelines (the Mainline). The National Energy Board regulates TransCanada's operation of the Mainline. TransCanada transports natural gas on the Mainline for others for use in the Canadian domestic market, including Ontario, and for export from Canada to the United States. TransCanada also has interests in and operates other major gas transmission systems that are an integral part of the Canadian gas transmission infrastructure, namely the Alberta System, the Foothills System and the Trans Québec & Maritime Pipeline System.

TransCanada has a direct interest in the matters the Board has identified for consultation in the Assessment. TransCanada is a shipper on the Union system. Union and Enbridge Gas Distribution Inc. are also large domestic customers on the Mainline.

TransCanada does not intend to seek an award of costs for its participation in this proceeding.

The names, mailing and electronic addresses, telephone and facsimile numbers of TransCanada's representatives for this process are:

Mr. James Bartlett Manager, Regulatory Research & Analysis Telephone: (403) 920-7165 Facsimile: (403) 920-2347 E-mail: jim_bartlett@transcanada.com; transcanada_mainline@transcanada.com Mailing address: 450 – 1 Street S.W. Calgary, Alberta T2P 5H1	Mr. Murray Ross Regulatory Research & Analysis Telephone: (416) 869-2110 Facsimile: (416) 869-2119 Email: murray_ross@transcanada.com Mailing address: Royal Bank Plaza 24 Floor, South Tower 200 Bay St., P.O. Box 43 Toronto, Ontario M5J 2J1
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Yours truly,
TransCanada PipeLines Limited

Original Signed by

Patrick Keys
Vice President, Pipelines
Law and Regulatory Research