



450 - 1st 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 Energy Ltd. (TCE)  
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). TCE seeks the opportunity to participate in this process.

TCE is a participant in the Ontario electricity market with significant ownership interests in electrical generation assets including the Portland Energy Centre, and the Halton Hills Generating Station.

TCE has a direct interest in the matters the Board has identified for consultation in the Assessment. TCE is a customer and a shipper on the Union system. Portland Energy Centre is a customer on the Enbridge system.

TCE 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 TCE representatives for this process are:

<p>TransCanada Energy Ltd. Royal Bank Plaza 24 floor, South Tower 200 Bay Street Toronto, Ontario M5J 2J1</p> <p>Attention: Brian Kelly Manager, Eastern Canada Marketing &amp; Trading Telephone: (416) 869-2183 Facsimile: (416) 869-2114 Email: brian_kelly@transcanada.com; tce_regulatory@transcanada.com</p>	<p>TransCanada Energy Ltd. Royal Bank Plaza 24 floor, South Tower 200 Bay Street Toronto, Ontario M5J 2J1</p> <p>Attention: Eric Nadeau Directeur commercial, Québec Opérations commerciales, région de l'Est Telephone : (514) 286-0705 ext 2225 Email: eric_nadeau@transcanada.com</p>
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Yours truly,  
**TransCanada Energy Ltd.**

*Original Signed by*

Patrick Keys  
Vice President, Pipelines  
Law and Regulatory Research