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March 14, 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-2010-0232**
Application for Exemption from the Affiliate Relationships Code ("ARC")
Comments of Enbridge Gas Distribution Inc. ("Enbridge") on Cost Claims

In accordance with the Ontario Energy Board's (the "Board") Decision and Order dated February 22, 2011, with respect to the above noted proceeding, Enbridge has reviewed the cost claims it has received from the Canadian Manufacturers and Exporters ("CME"), and Industrial Gas Users Association ("IGUA").

Enbridge found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines.

The Company awaits the cost awards of the Board with respect to these cost claims.

Please contact the undersigned if you have any questions.

Yours truly,

A handwritten signature in black ink, appearing to read 'K. Culbert', written over a horizontal line.

Kevin Culbert
Manager, Regulatory Accounting

cc: CME and IGUA (via email)