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April 1, 2011

VIA EMAIL

Ms Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, 27th Floor Toronto, Ontario M4P 1E4

Dear Ms Walli:

Re: Board File No.: EB-2011-0052 Preliminary Assessment of Incentive Regulation Plans of the Natural Gas Utilities

Enbridge Gas Distribution (the Company) has reviewed the cost requests received from each of the following interested parties; Association of Power Producers of Ontario (APPrO), Consumer Council of Canada (CCC), Canadian Manufacturers & Exporters (CME), Energy Probe, Industrial Gas User Association (IGUA), London Property Management Association (LPMA), Ontario Association of Physical Plant Administrators (OAPPA), School Energy Coalition (SEC) and Vulnerable Energy Consumers Coalition (VECC).

The Company has no objection to any of these requests.

Enbridge Gas Distribution reserves the right to make submissions regarding any outstanding intervenor cost requests which are subsequently received.

Yours truly

Kevin Culbert Manager, Regulatory Accounting