500 Consumers Road North York ON M2J 1P8 P.O. Box 650 Scarborough, ON M1K 5E3 Kevin Culbert Manager, Regulatory Accounting Tel 416-495-5778 Fax 416-495-6072 Email kevin.culbert@enbridge.com



April 13, 2011

VIA EMAIL, and RESS

Ms. Kristen Walli Board Secretary Ontario Energy Board P.O. Box 2319 2300 Yonge Street Suite 2700 Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Enbridge Gas Distribution Inc. Submission - EB-2011-0051 Quarterly Rate Adjustment Mechanism - Intervenor Cost Claims

As per the Ontario Energy Board's (the "Board") Decision and Order in the EB-2011-0051 QRAM application, dated March 11, 2011, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims received from the Canadian Manufacturers & Exporters ("CME"), and the Industrial Gas Users Association ("IGUA").

The Company has no objection to these cost claims.

The Company awaits the recommendations and/or cost awards of the Board with respect to CME, and IGUA's cost claims.

Yours truly,

Kevin Culbert Manager, Regulatory Accounting

cc: Mrs. Tania Persad Mr. V. DeRose (CME) Mr. I. Mondrow (IGUA)