



500 Consumers Road
North York, Ontario
M2J 1P8
PO Box 650
Scarborough ON M1K 5E3

Kevin Culbert
Manager, Regulatory Accounting
phone: (416) 495-5778
fax: (416) 495-6072
Email: kevin.culbert@enbridge.com

August 26, 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: **Enbridge Gas Distribution Inc. ("the Company" or "Enbridge")
Comments on Cost Claims - 2010 Earnings Sharing Mechanism and Other
Deferral And Variance Accounts Clearance Review
Ontario Energy Board ("Board") File No. EB-2011-0008**

In accordance with the Board's Decision and Order dated July 22, 2011, with respect to the above noted proceeding, Enbridge has reviewed the cost claims it has received from the Association of Power Producers of Ontario ("APPRO"), Building Owners and Managers Association of Greater Toronto ("BOMA"), Consumers Council of Canada ("CCC"), Canadian Manufacturers and Exporters ("CME"), Energy Probe, Federation of Rental-housing Providers of Ontario ("FRPO"), Industrial Gas Users Association ("IGUA"), and Vulnerable Energy Consumers Coalition ("VECC").

Enbridge found the claims to be consistent with the allowances of prescribed rates within the cost assessment guidelines and reserves the right to comment on any cost claims subsequently received.

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 blue ink, appearing to read 'Kevin Culbert', with a small flourish at the end.

Kevin Culbert
Manager, Regulatory Accounting

cc: APPRO, BOMA, CCC, CME, Energy Probe, FRPO, IGUA, and VECC (via email)