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November 18, 2011

**VIA EMAIL**

Ms Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON, M4P 1E4

Dear Ms Walli:

**Re: Assessment of the Incentive Regulation Plans of the Natural Gas Utilities  
Enbridge Gas Distribution Inc. ("Enbridge") – Objections to Cost Claims  
Board File No.: EB-2011-0052**

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Enbridge Gas Distribution (the Company) has reviewed the cost claims from each of the following interested parties; Association of Power Producers of Ontario (APPrO), Canadian Manufacturers & Exporters (CME), Energy Probe, Federation of Rental-housing Providers of Ontario (FRPO), Industrial Gas Users Association (IGUA), London Property Management Association (LPMA), Ontario Association of Physical Plant Administrators (OAPPA), and School Energy Coalition (SEC).

The Company has reviewed the claims against prescribed rates within the cost assessment guidelines, and against total eligible hours identified in the Board's February 25, 2011 letter, and finds the submissions to be within allowable tolerances and has no objections to these claims.

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

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

Yours truly,

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

Kevin Culbert  
Manager, Regulatory Accounting

cc: APPrO, CME, Energy Probe, FRPO, IGUA, LPMA, OAPPA, and SEC, (via email)