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December 8, 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. – Objections to Cost Claims  
Board File No.: EB-2011-0052**

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Enbridge Gas Distribution (the “Company”) has reviewed the cost claim from Vulnerable Energy Consumers Coalition (“VECC”).

The Company has reviewed the claim 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 submission to be within allowable tolerances.

The Company awaits the recommendations and or cost awards of the Ontario Energy Board with respect to this cost claim.

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

Yours truly,

[original signed]

Kevin Culbert  
Manager, Regulatory Accounting

cc: VECC (via email)