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March 9, 2012

VIA COURIER, EMAIL, RESS

Ms. Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, Suite 2700 Toronto, ON M4P 1E4

Re: Enbridge Gas Distribution Inc. (the "Company" or "Enbridge")
EB-2011-0295 - 2012 to 2014 Demand Side Management ("DSM") Plan
Enbridge Comments on SEC Cost Claim

In accordance with the Ontario Energy Board's Decision issued on February 9, 2012 for the above noted proceeding, on March 8, 2012, Enbridge filed a letter with the Board indicating it had no objections to the cost claims received from Building Owners and Managers Association of Greater Toronto ("BOMA"), Consumers Council of Canada ("CCC"), Canadian Manufacturers and Exporters ("CME"), Energy Probe, Green Energy Coalition ("GEC"), Industrial Gas Users Association ("IGUA"), Low Income Energy Network ("LIEN"), Pollution Probe and Vulnerable Energy Consumers Coalition ("VECC").

On March 9, 2012, Enbridge received a cost claim from the School Energy Coalition ("SEC"). Enbridge has reviewed the claim and found it to be within the allowances of prescribed rates within the cost assessment guidelines and has no objection to the claim.

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,

{Original Signed}

Kevin Culbert Manager, Regulatory Accounting

cc: SEC