

500 Consumers Road  
North York ,ON M2J 1P8  
P.O. Box 650  
Scarborough, ON  
M1K 5E3

**Lorraine Chiasson**  
Regulatory Coordinator  
Tel 416-495-5499  
Fax 416-495-6072  
Email: egdregulatoryproceedings@enbridge.com



May 2, 2012

**VIA EMAIL and COURIER**

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

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc. ("Enbridge")  
2013 Rate Adjustment Application  
Ontario Energy Board ("Board") File Number EB-2011-0354**

Attached please find EGDI's reply submission on the Preliminary Issue - USGAAP in the above noted proceeding.

This submission was filed through the Board's RESS and will be available on the Company's website at [www.enbridgegas.com/ratecase](http://www.enbridgegas.com/ratecase) .

Please contact the undersigned if you have any questions.

Yours truly,

*[original signed by]*

Lorraine Chiasson  
Regulatory Coordinator

cc: Mr. F. Cass, Aird & Berlis LLP (via email)  
All interested Parties in EB-2011-0354