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May 11, 2012

VIA 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. ("the Company")
2011 Earnings Sharing Mechanism and Other Deferral
And Variance Accounts Clearance Review
Ontario Energy Board File No. EB-2012-0055**

Enclosed are two paper copies and an electronic copy on CD, of an Application and supporting evidence by Enbridge Gas Distribution Inc. for an order approving the clearance or disposition of amounts recorded in certain deferral or variance accounts.

This information is being filed through the Board's RESS system today.

Enbridge Gas Distribution will provide the Application materials on the Company's website @ www.enbridgegas.com/ratecase as of May 12, 2012.

Yours truly,

[original signed]

Robert Bourke
Manager, Regulatory Proceedings

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