



500 Consumers Road
North York, Ontario
M2J 1P8
PO Box 650
Scarborough ON M1K 5E3

Kevin Culbert
Manager, Regulatory Accounting
phone: (416) 495-5778
fax: (416) 495-6072
Email: kevin.culbert@enbridge.com

April 16, 2008

VIA EMAIL AND COURIER

Ms Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc.
Incentive Regulation Plan – 2008 – 2012
Intervenor Cost Submissions
Ontario Energy Board File No. EB-2007-0615**

Enbridge Gas Distribution (the Company) has reviewed the Phase II cost claims from each of the following interested parties; Association of Power Producers of Ontario (APPRO), Mr. Aiken on behalf of BOMA/LPMA/WGSPG, Consumers Council of Canada (CCC), Dr. Loube on behalf of CCC/VECC/City of Kitchener, Energy Probe, Green Energy Coalition (GEC), Industrial Gas Users Association (IGUA), Pollution Probe, School Energy Coalition (SEC), Mr. Scully on behalf of the City of Timmins, and VECC.

The Company has reviewed the claims in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submissions to be within tolerances of the guidelines.

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,

[original signed]

Kevin Culbert
Manager, Regulatory Accounting

cc: APPRO, BOMA/LPMA/WGSPG, CCC, CCC/VECC/City of Kitchener, Energy Probe, GEC, IGUA, Pollution Probe, City of Timmins, SEC, VECC (via email only)