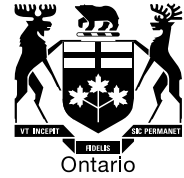


Ontario Energy Board
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BY EMAIL

December 7, 2012

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc.
2013 Rates Application
Board File No. EB-2011-0354**

Dear Ms. Walli:

Please see the attached Board Staff Submission on the capital structure issue (Issue E2) relating to the above noted proceeding. Please note that the submission is being forwarded via email to Enbridge and all intervenors in this proceeding.

Yours truly,

[Original signed by]

Colin Schuch
Case Manager

/ attach.