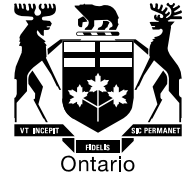


**Ontario Energy
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BY EMAIL

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.
2011 Earnings Sharing and Deferral & Variance Accounts
Board File No. EB-2012-0055**

Please see attached Board Staff submission for the above noted proceeding. The submission has been forwarded to Enbridge Gas Distribution Inc. and all intervenors in this proceeding.

Yours truly,

Original Signed By

Munir Madhavji
Case Manager

Enclosure