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December 21, 2012

VIA RESS, 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")
Ontario Energy Board File No. EB-2012-0055
2011 Earnings Sharing Mechanism and Other Deferral and Variance
Accounts Clearance Review
Reply Argument**

Pursuant to the dates set out in the Board's Procedural Order No. 2 dated November 29, 2012 enclosed please find Enbridge Gas Distribution's Reply Argument.

The above document has been filed through the Board's RESS and will be available on our website at www.enbridgegas.com/ratecase.

Sincerely,

[original signed by]

Lorraine Chiasson

encl.

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