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July 26, 2013

VIA COURIER, EMAIL, RESS

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, Suite 2700
Toronto, ON M4P 1E4

**Re: Enbridge Gas Distribution Inc. (the "Company" or "Enbridge")
EB-2012-0394 - 2012 to 2014 Demand Side Management ("DSM") Plan
Enbridge Comments on Cost Claims**

In accordance with the Ontario Energy Board's Decision and Order on the Settlement Agreement dated July 4, 2013 in the above noted proceeding, Enbridge has reviewed the cost claims it has received from the School Energy Coalition ("SEC"), and Industrial Gas Users Association ("IGUA").

Enbridge found the claims to be within the allowances of prescribed rates within the cost assessment guidelines and has no objection to the claims. Enbridge reserves the right to comment on any cost claims subsequently received.

The Company awaits the cost awards of the Board with respect to these cost claims.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Kevin Culbert
Manager, Regulatory Accounting

cc: SEC, IGUA