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April 17, 2008

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
Suite 2700  
Toronto, ON M4P 1E4

Dear Ms Walli

<b>Incentive Rate Regulation Rate Case</b>	
<b>Draft Final Rate Order</b>	
<b>Enbridge Gas Distribution Inc. ("EGD")</b>	
<b>Board File No.:</b>	<b>EB-2007-0615</b>
<b>Our File No.:</b>	<b>302701-000411</b>

Our client, the Industrial Gas Users Association ("IGUA"), supports and adopts the submissions contained in Mr. Warren's letter to the Board dated April 16, 2008. The existence of an Earnings Sharing Mechanism ("ESM") in Union's Incentive Regulation ("IR") Plan is irrelevant to a determination of the extent to which the 2008 to 2012 tax reductions will be covered by a reduction in the GDP deflator over the duration of the IR Plan.

Yours very truly

Peter C.P. Thompson, Q.C.

PCT\slc

c. Interested Parties EB-2007-0615  
Murray Newton (Industrial Gas Users Association)

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