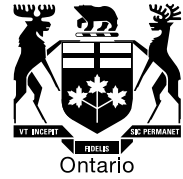


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**BY EMAIL**

October 23, 2013

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.  
2014-2018 Customized IR Application  
Board File No. EB-2012-0459**

Dear Ms. Walli:

In accordance with Procedural Order No. 2, please find attached the report by Pacific Economics Group Research, LLC entitled *Enbridge Gas Distribution's Customized Incentive Regulation Proposal Assessment and Recommendations October 2013*. The report has been assigned Exhibit L, Tab 1, Schedule 2.

This report represents the independent and impartial expert opinion of Dr. Kaufmann and was prepared and is being filed for the purpose of assisting the Board in the current proceeding.

Yours truly,

*Original signed by*

Pascale Duguay  
Manager, Natural Gas Applications

/ attach.

cc: All Parties EB-2012-0459