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January 17, 2014

VIA EMAIL and RESS

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

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. - EB-2013-0406
Quarterly Rate Adjustment Mechanism ("QRAM")
Submission - Intervenor Cost Claims**

As per the Ontario Energy Board's (the "Board") Decision and Order in the EB-2013-0406 QRAM application, dated December 20, 2013, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims received from the Canadian Manufacturers & Exporters ("CME"), and the Industrial Gas Users Association ("IGUA").

The Company has no objection to these cost claims.

The Company awaits the recommendations and/or cost awards of the Board with respect to CME and IGUA's cost claims.

Yours truly,

[original signed]

Kevin Culbert
Manager, Regulatory Accounting

cc: Mrs. Tania Persad (via email)
Mr. V. DeRose (CME) (via email)
Mr. I. Mondrow (IGUA) (via email)