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February 25, 2014

VIA RESS, COURIER AND EMAIL

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

Re: EB-2008-0150 - Consultation Process on Energy Issues Relating to Low Income Consumers
Enbridge Gas Distribution Inc. ("Enbridge" or the "Company")
Comments on Late LIEN Cost Claim

In accordance with the Ontario Energy Board's (the "Board") Notice of Hearing for Cost Awards dated December 19, 2013, for the above noted proceeding, Enbridge has reviewed the cost claim it has received from Low-Income Energy Network ("LIEN").

The Company found the claim to be within reasonable tolerances of the thresholds imposed for this proceeding and to be consistent with the allowances of prescribed rates within the cost assessment guidelines, and therefore has no objection to these claims.

The Company awaits the recommendation and or cost awards of the Board with respect to these Intervenor cost claims.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Kevin Culbert Manager, Regulatory Accounting

cc: LIEN (via email)