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February 27, 2014

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-2013-0046 – 2012 Earnings Sharing Mechanism ("ESM")
Enbridge Comments on Cost Claims**

In accordance with the Ontario Energy Board's Decision issued on August 20, 2013 for the above noted proceeding, Enbridge has reviewed the cost claims it has received from Building Owners and Managers Association of Greater Toronto ("BOMA"), Canadian Manufacturers and Exporters ("CME"), Energy Probe, Federation of Rental-housing Providers of Ontario ("FRPO"), Industrial Gas Users Association ("IGUA"), and Vulnerable Energy Consumers Coalition ("VECC").

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: BOMA, CME, Energy Probe, FRPO, IGUA, and VECC