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February 28, 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 claim of School Energy Coalition ("SEC") as received on February 27, 2014.

Enbridge found the claim to be within the allowances of prescribed rates within the cost assessment guidelines and has no objection to the claim.

The Company awaits the cost award of the Board with respect to this cost claim.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Kevin Culbert
Manager, Regulatory Accounting

cc: SEC