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March 4, 2014

VIA RESS, EMAIL, and COURIER

Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, 26th Floor Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Enbridge Gas Distribution Inc. – Draft Accounting Order for

EB-2012-0451 – Greater Toronto Area ("GTA") LTC Project

EB-2012-0433 – Parkway West LTC Project

EB-2013-0074 - Brantford-Kirkwall /Parkway D Project_

Enbridge Gas Distribution Inc. ("Enbridge") provided a Draft Accounting Order ("DAO") on February 19, 2014, as per the Ontario Energy Board's ("Board") Procedural Order No. 14 dated February 4, 2014, in the above noted GTA proceeding.

The Procedural Order invited Board Staff and Intervenors to provide comments on the DAO by February 28, 2014, however no submissions were filed.

Accordingly, Enbridge respectfully requests the Board approve Enbridge's DAO as filed.

Yours truly,

(Original Signed)

Shari Lynn Spratt Supervisor Regulatory Proceedings

cc: Mr. Fred Cass, Aird & Berlis

EB-2012-0451 Interested Parties EB-2012-0433 Interested Parties EB-2013-0074 Interested Parties