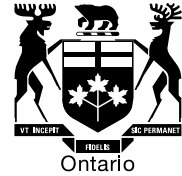


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Acknowledgement Letter

**BY EMAIL**

April 2, 2014

Dear Ms. Ireland:

Thank you for submitting a letter of comment to the Board regarding the Enbridge Gas Distribution Inc. application EB-2014-0039.

The Board has now issued an interim decision on this application. All comments received prior to that decision were considered by the panel of Board members deciding the application. In the interim decision, the panel determined that further procedural steps would be taken to consider options for rate mitigation. Rate mitigation typically considers the method and timing for the recovery of costs to smooth bill impacts for customers.

The consideration of rate mitigation is expected to be decided through a written hearing, and any comments received related to rate mitigation will be considered by the panel in reaching its final decision with respect to Enbridge's application. If you have further comments, please ensure your letter reaches the Board by April 14, 2014.

Letters of comment become part of the public record, but personal contact information will be removed. You will receive a copy of the Board's final decision when it is released.

Yours truly,

*Original Signed By*

John Pickernell  
Manager (Acting)  
Application Administration