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BY EMAIL

March 21, 2007

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

Dear Ms Walli:

Re: EB-2006-0034: Enbridge Gas Distribution F2007 rate application

We write, once again, in relation to the Supplementary Settlement Proposal related to Customer Care and CIS issues.

Counsel to IGUA has requested that Enbridge Gas Distribution file additional information with the Board related to the numbers on Row 3 of the Template in the Supplementary Settlement Proposal. Row 3 sets out the \$46.210M capital cost for the new CIS during the term of the Supplementary Settlement Proposal. The information requested by IGUA is as follows:

- (a) Information showing what the \$46.210M becomes at equity ratios of 36%, 37% and 38% respectively; and
- (b) Information showing what the \$46.210M becomes, including the supporting spreadsheet in the format of Appendix B to the Settlement Proposal under an assumption that the utility-owned CIS incremental long term debt.

Attached are spreadsheets setting out the information requested by IGUA.

Please let me know if you have any questions.

Yours very truly,

AIRD & BERLIS LILP

David Stevens

cc. Patrick Hoey

All parties in EB-2006-0034