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Monday May 26, 2008

**VIA EMAIL and COURIER**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution ("Enbridge")  
EB-2007-0932 – Transactional Services  
EGD Comments on Intervenors Cost Claims**

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In accordance with the Board's Decision and Order dated April 28th, 2008 with regards to the above noted proceeding, Enbridge has reviewed the cost claim it has received from the Industrial Gas Users Association ("IGUA").

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

The Company awaits the recommendation and or cost award of the Board with respect to this intervenor's cost claim.

Enbridge reserves the right to make submissions regarding any outstanding intervenor cost submissions which are subsequently received.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Kevin Culbert', written over a light blue horizontal line.

Kevin Culbert  
Manager, Regulatory Accounting

Cc : IGUA