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December 16, 2014

VIA RESS, EMAIL and COURIER

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

Dear Ms. Walli

**Re: Enbridge Gas Distribution Inc. (the "Company" or "Enbridge")
Ontario Energy Board (the "Board") File: EB-2014-0323
Dawn Access Application- Comments on Cost Claim Submission**

Enbridge Gas Distribution (the "Company") has reviewed the cost claim received from the Building Owners and Managers Association ("BOMA") for the above noted proceeding.

The Company has reviewed the claim in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submission to be within tolerances of the guidelines.

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

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

Yours truly,

(Original signed)

Ryan Small
Manager, Regulatory Accounting

CC: BOMA