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January 13, 2015

VIA EMAIL and RESS

Ms. Kristen Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. - EB-2014-0348
Quarterly Rate Adjustment Mechanism ("QRAM")
Comments on Intervenor Cost Claim Submission**

As per the Ontario Energy Board's (the "Board") Decision and Order in the EB-2014-0348 QRAM application, dated December 19, 2014, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims received from the Canadian Manufacturers & Exporters ("CME"), and Industrial Gas Users Association ("IGUA").

The Company has no objection to the cost claims.

The Company awaits the recommendation and/or cost award of the Board with respect to the above mentioned cost claim.

Yours truly,

(Original Signed)

Ryan Small
Manager, Regulatory Accounting

cc: Tania Persad, EGD
Peter Thompson (CME) (via email)
Ian Mondrow (IGUA) (via email)