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April 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-2015-0027  
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-2015-0027 QRAM application, dated March 23, 2015, 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)