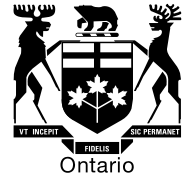


**Ontario Energy
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BY EMAIL

May 7, 2015

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc.
2015 Rate Adjustment Application
OEB File No. EB-2014-0276**

Dear Ms. Walli:

Please find attached the submission of OEB staff in relation to the Draft Rate Order and Draft Accounting Order filed in the above proceeding.

Yours truly,

Original signed by

Colin Schuch
Case Manager

/ attach.

cc: All Parties EB-2014-0276