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May 28, 2015

**VIA RESS and E-MAIL**

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

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. (“EGD” or the “Company”)  
EB-2014-0276 – Cost Claims**

Enbridge Gas Distribution (the Company) has reviewed the cost claims from each of the following interested parties; Association of Power Producers of Ontario (APPrO), Building, Owners and Managers Association (BOMA), Consumers Council of Canada (CCC), Canadian Manufacturers & Exporters (CME), Energy Probe, Federation of Rental-housing Providers of Ontario (FRPO), Ontario Association of Physical Administrators (OAPPA), School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC).

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

The Company awaits the recommendations and or cost awards of the Board with respect to these cost claims.

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

Yours truly,

*[original signed]*

Nick Verma  
Regulatory Program Manager

cc: APPrO, BOMA, CCC, CME, Energy Probe, FRPO, OAPPA, SEC, and VECC (via email only)