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May 28, 2015

VIA RESS, E-MAIL and COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: Ontario Energy Board ("Board") File No. EB-2015-0040
Consultation on Regulatory Treatment of Pensions and Other Post-Employment
Benefit Costs
Comments on Request for Cost Claim Eligibility

In accordance with the letter issued by the Ontario Energy Board dated May 14, 2015, Enbridge Gas Distribution Inc. has reviewed the requests for cost eligibility filed by Building Owners and Managers Association ("BOMA"), Consumers Council of Canada ("CCC"), Energy Probe, London Property Management ("LPMA") and School Energy Coalition ("SEC") and has no objections to these requests.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Bonnie Jean Adams
Regulatory Coordinator

cc: BOMA, CCC, Energy Probe, LPMA, and SEC