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September 8, 2015

**VIA COURIER, EMAIL, RESS**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, Suite 2700  
Toronto, ON M4P 1E4

**Re: Enbridge Gas Distribution Inc. (the “Company” or “Enbridge”)  
EB-2015-0122 – 2014 Earnings Sharing Mechanism (“ESM”)  
Enbridge Comments on Cost Claims**

In accordance with the Ontario Energy Board’s Decision issued on August 20, 2015 for the above noted proceeding, Enbridge has reviewed the late cost claim received from Vulnerable Energy Consumers Coalition (“VECC”).

Enbridge found the claim to be within the allowances of prescribed rates within the cost assessment guidelines and has no objection to the claims. Enbridge reserves the right to comment on any cost claims subsequently received.

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

Please contact the undersigned if you have any questions.

Yours truly,

[original signed]

Nick Verma  
Regulatory Project Manager

cc: Tania Persad, EGD  
SEC (via email)