



**Shari Lynn Spratt**  
Supervisor, Regulatory  
Proceedings  
Regulatory Affairs

tel 416 495 6011  
shari-lynn.spratt@enbridge.com

**Enbridge Gas Distribution**  
500 Consumers Road  
North York, Ontario M2J 1P8  
Canada

June 9, 2016

**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 Draft Issues List**

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In accordance with the letter issued by the Ontario Energy Board dated May 19, 2016, Enbridge Gas Distribution Inc. ("Enbridge") has reviewed the draft issues list for the above noted proceeding and has no comments.

Enbridge will not be making a presentation at the stakeholder forum.

Please contact the undersigned if you have any questions.

Yours truly,

[original signed]

Shari Lynn Spratt  
Supervisor Regulatory Proceedings