

October 12, 2016

VIA RESS, E-MAIL and COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
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 Cost Claims**

In accordance with the letter issued by the Ontario Energy Board dated September 14, 2017, Enbridge Gas Distribution Inc. (the "Company") has reviewed the cost claims received from Canadian Manufacturers & Exporters ("CME"), Consumers Council of Canada ("CCC"), London Property Management Association ("LPMA"), and School Energy Coalition ("SEC").

The Company has no objection to the cost claims.

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

Please contact the undersigned if you have any questions.

Yours truly,

[original signed]

Bonnie Jean Adams
Regulatory Coordinator

cc: Emma Blanchard, CME - via email
Julie Girvan, CCC – via email
Randy Aiken, LPMA – via email
Jay Shepherd, SEC – via email