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

March 12, 2018

**VIA RESS, EMAIL and COURIER**

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

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc. (“Enbridge” and / or the “Company”)  
2018 Rate Adjustment Application (“Application”)  
Ontario Energy Board (“Board”) File Number EB-2017-0086  
Comments on Cost Claims**

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For the above noted proceeding, Enbridge has reviewed the cost claims received from the following:

- Association of Power Producers of Ontario (APPrO)
- Building Owners and Managers Association Toronto (BOMA)
- Canadian Manufacturers & Exporters (CME)
- Energy Probe
- Federation of Rental Housing Providers of Ontario (FRPO)
- Industrial Gas Users Association (IGUA)
- Ontario Association of Physical Plant Administrators (OAPPA)
- School Energy Coalition (SEC)
- Vulnerable Energy Consumers Coalition (VECC)

The Company has reviewed the claims as listed above and has no objection.

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

Please contact me if you have any questions.

Sincerely,

(Original Signed)

Kevin Culbert  
Manager, Regulatory Policy & Strategy

cc: John Vellone (APPrO) – via email  
Tom Brett (BOMA) - via email  
Vincent DeRose (CME) – via email  
David MacIntosh (Energy Probe) - via email

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Dwayne R. Quinn (FRPO)-via email  
Ian Mondrow (IGUA) - via email  
Valerie Young (OAPPA) – via email  
Jay Shepherd (SEC) - via email  
Mark Garner (VECC) – via email