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October 14, 2020

**VIA RESS and EMAIL**

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

**Re: Enbridge Gas Inc. ("Enbridge Gas")  
Ontario Energy Board ("Board") File Number EB-2020-0156  
IGUA Motion Regarding Panhandle System Cost Allocation  
Comments on Cost Claims**

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

- Building Owners and Managers Association (BOMA)
- Consumers Council of Canada (CCC)
- Canadian Manufacturers & Exporters (CME)
- Industrial Gas Users Association (IGUA)
- Ontario Greenhouse Vegetable Growers (OGVG)
- Pollution Probe (PP)
- 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,

Rakesh Torul  
Technical Manager, Regulatory Affairs

cc: BOMA – via email  
CCC – via email  
CME – via email  
IGUA - via email  
OGVG – via email  
PP – via email  
SEC - via email  
VECC – via email