VIA RESS and EMAIL

March 23, 2021

Christine Long Registrar Ontario Energy Board 2300 Yonge Street, 27th Floor Toronto, Ontario M4P 1E4

Dear Ms. Long,

Re: EB-2020-0181 – Enbridge Gas Inc. ("Enbridge Gas")

2021 Rates (Phase 2 – Incremental Capital Module)

Reply Argument

In accordance with Procedural Order No. 4, enclosed please find the Reply Argument of Enbridge Gas for the above noted proceeding.

Should you have any questions on this matter please contact the undersigned.

Sincerely,

Rakesh Torul Technical Manager Regulatory Applications

cc: David Stevens, Aird & Berlis LLP

Intervenors (EB-2020-0181)