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October 6, 2008

**VIA EMAIL AND COURIER**

Ms Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario M4P 1E4

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc.  
Incentive Regulation Plan – 2008 – 2012  
Intervenor Cost Submissions  
Ontario Energy Board File No. EB-2007-0615**

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Enbridge Gas Distribution (the Company) has reviewed the Phase III cost claims from each of the following interested parties; Association of Power Producers of Ontario (APPRO), Mr. Aiken on behalf of BOMA/LPMA/WGSPG, Consumers Council of Canada (CCC), Dr. Loube on behalf of CCC/VECC/City of Kitchener, Industrial Gas Users Association (IGUA), Mr. Scully on behalf of the City of Timmins, and VECC.

The Company has reviewed the claims in comparison to the allowances of prescribed rates within the cost assessment guidelines and finds the submissions to be within tolerances of the guidelines.

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

Enbridge Gas Distribution reserves the right to make submissions regarding any outstanding intervenor cost submissions which are subsequently received.

Yours truly,

*[original signed by]*

Kevin Culbert  
Manager, Regulatory Accounting

cc: APPRO, BOMA/LPMA/WGSPG, CCC, CCC/VECC/City of Kitchener, IGUA, City of Timmins, VECC (via email only)