

November 18, 2008

Kirsten Walli, Board Secretary
ONTARIO ENERGY BOARD
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E5

Dear Ms. Walli:

Re: EB-2008-0219: Enbridge Gas Distribution Inc. (EGD) 2009 Rates.

Industrial Gas Users Association (IGUA) Comments on Draft Issues List.

Pursuant to Procedural Order No. 1, herein, we write with IGUA's comments on the Draft Issues List circulated by the Board.

In IGUA's view, the 8 draft issues set out in the circulated issues list are appropriate for Phase 1 of this proceeding.

IGUA also anticipates considering the following issues in connection with Phase 1:

- Has EGD applied the IRM formula mechanics appropriately?
- Is EGD's assignment of the resulting revenue requirement to various rate classes consistent with the approved IRM mechanism parameters?

It may be that these two issues are implicit in those already enumerated, but the Board may wish to consider including these as express issues on the list, for greater clarity.

Your truly,

MACLEOD DIXON LLP



Ian A. Mondrow

- c. Murray Newton, IGUA
- Norm Ryckman, EGD
- Fred D. Cass, AIRD & BERLIS LLP (EGD counsel)

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