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January 8, 2009

VIA EMAIL

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

Dear Ms Walli:

**Re: Enbridge Gas Distribution Inc.
2009 Rate Adjustment Proceeding
Intervenor Cost Submissions
Ontario Energy Board File No. EB-2008-0219**

Enbridge Gas Distribution (the Company) has reviewed the Phase I cost claims from each of the following interested parties; Association of Power Producers of Ontario (APPRO), Building Owners and Managers Association (BOMA), Consumers Council of Canada (CCC), Canadian Manufacturers & Exporters (CME), Energy Probe, Industrial Gas Users Association (IGUA), Ontario Association of Physical Plant Administrators (OAPPA) and School Energy Coalition (SEC).

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,

A handwritten signature in blue ink, appearing to read 'Kevin Culbert', is written over a horizontal line.

Kevin Culbert
Manager, Regulatory Accounting

cc: APPRO, BOMA, CCC, CME, Energy Probe, IGUA, OAPPA, and SEC (via email)