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BY E-MAIL

December 3, 2004

Ms. Marika Hare
Director, Regulatory Affairs
Enbridge Gas Distribution Inc.
500 Consumers Road
Toronto, Ontario
M2J 1P8

Dear Ms. Hare:

Re: **Enbridge Gas Distribution Inc. -Class Action Suit Deferral Account
Decision and Accounting Order
Board File No. RP-2003-0203/EB-2004-0449**

The Board has issued its Decision and Accounting Order [[oeb:13DFF-0:1](#)] in the above matter and an executed copy is enclosed herewith.

Yours truly,

Original Signed By

Peter H. O'Dell
Assistant Board Secretary

Encl.

cc: Intervenors & Observers RP-2003-0203