



December 7, 2006

Mr. John Bayko
Director, Operations Services
Enbridge Gas Distribution, Inc.
500 Consumers Road
North York ON M2J 1P8

Re. Envision Cost Benchmark Analysis

Dear John:

We are writing this letter with respect to our document entitled "Envision Cost Benchmark Analysis" prepared by Compass Management Consulting Limited ("Compass") dated November 29, 2006 (the "Analysis") with respect to cost benchmark analysis we conducted of the services agreement between Enbridge Gas Distribution, Inc. ("EGD") and Accenture, Inc. ("Accenture") for Envision (the "Envision Agreement"). Compass feels the Analysis contains either technical and/or commercial information that is highly confidential to Compass. This information includes trade secret information that is critical to how Compass structures its projects and conducts its analyses, as well as the underlying methodologies used therein. Additionally, in performing the analyses, Compass uses prior client data, under limited authority from the prior client, the exposure of which must be tightly controlled by Compass. This information, if disclosed, shall cause harm to Compass by prejudicing its competitive position (in the marketplace and amongst our competitors). We confirm also that pursuant to the terms and conditions of the contractual documents in place between the parties, this information is deemed confidential between EGD and Compass.

Because of the nature of Compass' business, Compass must consistently apply the utmost care to retain the confidentiality of such highly sensitive technical and commercial information. The methodologies in which Compass uses to structure and organize its projects, the application of that methodology, and key contractual terms are all sensitive intellectual capital, which could assist Compass' competitors to enhance their position in the marketplace. The result of disclosure of this information could be a serious and material financial loss to Compass.

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Compass is a market leader in developing and delivering methodologies that ensure optimal results for its clients. Its business is based on carefully managing and protecting its proprietary corporate information and intellectual property. Accordingly, it is our opinion that because the Analysis includes confidential and proprietary information of Compass it should only be disclosed under the terms of a non-disclosure agreement (“NDA”). In addition, any such disclosure should be limited to third parties which have received prior written approval from Compass so as to avoid a situation where parties, competitive to Compass, have access to the Analysis for the reasons noted above. This position is consistent with Section 11, *Access To Confidential Information Outside Of Proceeding* of the Ontario Energy Board’s Practice Direction on Confidential Filings.

If you have any questions regarding the foregoing, please do not hesitate to contact the undersigned directly at 905-813-7277.

Sincerely,

Greg Apple
VP Finance and Business Operations