



Accenture Inc.
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December 7, 2006

Mr. Arunas Pleckaitis
Vice President Operations
Enbridge Gas Distribution Inc.
500 Consumers Road
North York, ON

Dear Mr. Pleckaitis:

Re. Envision Cost Benchmark Analysis

We are writing this letter with respect to the document entitled "Envision Cost Benchmark Analysis" prepared by Compass Management Consulting, Ltd. ("Compass") dated November 29, 2006 (the "Analysis") with respect to the cost benchmark analysis conducted by Compass of the services agreement between Enbridge Gas Distribution, Inc. ("Enbridge") and Accenture, Inc. ("Accenture") for Envision (the "Envision Agreement"). Accenture feels the Analysis contains technical, commercial and financial information which is highly confidential to Accenture. This information includes trade secret information which is critical to how Accenture structures its projects, includes reference to the fees that Accenture charges for its services and is evidence of some of the contractual terms which Accenture may accept as part of its projects. This information, if disclosed, shall cause harm to Accenture by (i) prejudicing its competitive position (in the marketplace and amongst our competitors) and (ii) interfering significantly with our ability to negotiate future contracts with third parties. We confirm also that pursuant to the terms and conditions of the Envision Agreement, this information is deemed confidential between Enbridge and Accenture.

Accenture consistently applies the utmost care to retain the confidentiality of such highly sensitive technical, financial and commercial information. Pricing information, the methodologies in which Accenture uses to structure and organize its projects, and key contractual terms are all sensitive intellectual capital, which could assist Accenture's competitors to enhance their position in the marketplace. The result of disclosure of this information could be a serious and material financial loss to Accenture.

Accenture has been 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 Accenture 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 Accenture so as to avoid a situation where parties, competitive to Accenture, have access to the Analysis for the reasons noted above.

If you have any questions regarding the foregoing, please do not hesitate to contact the undersigned directly at 416-641-5064

Yours truly,

Accenture Inc.

A handwritten signature in black ink, appearing to read "Mark N. Eleoff". The signature is written in a cursive style with a prominent flourish at the end.

Mark N. Eleoff
Partner