

Ontario Energy
Board

P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto ON M4P 1E4
Telephone: 416-481-1967
Facsimile: 416-440-7656
Toll free: 1-888-632-6273

Commission de l'énergie
de l'Ontario

C.P. 2319
2300, rue Yonge
27^e étage
Toronto ON M4P 1E4
Téléphone: 416-481-1967
Télécopieur: 416-440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL

April 11, 2018

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc./Union Gas Limited
MAADs Application/2019-2028 Rate-Setting Plan Application
Ontario Energy Board File Numbers EB-2017-0306/EB-2017-0307
Expert Evidence of Pacific Economics Group Research LLC**

In accordance with Decision and Procedural Order No. 3 issued March 1, 2018, and a letter issued March 28, 2018, please find attached the following report prepared by Pacific Economics Group Research LLC entitled *IRM Framework for the Proposed Merger of Enbridge and Union Gas*.

The report was prepared at the request of OEB staff and is being filed to for the purpose of assisting the OEB in the current proceeding. The report is marked as Exhibit M1.

Enbridge Gas Distribution Inc., Union Gas Limited and all intervenors have been copied on this filing.

Yours truly,

Khalil Viraney
Project Advisor, Major Applications

Attachment

**cc: Enbridge Gas Distribution Inc.
Union Gas Limited
All registered intervenors to EB-2017-0306/EB-2017-0307**