

**Ontario Energy
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BY E-MAIL

May 7, 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
Revised Expert Evidence of Pacific Economics Group Research LLC**

Please find attached the following updated report prepared by Pacific Economics Group Research LLC (PEG) entitled *IRM Framework for the Proposed Merger of Enbridge and Union Gas*. The report is marked and filed as Exhibit M1.

PEG has discovered and corrected some errors in its TFP analysis for the natural gas sector and has made other corrections to its evidence. The conclusions are not materially impacted. The changes are marked in the updated evidence.

Due to these corrections, two of the “working paper” Zipped files provided as attachments to Exhibit L1/EGD.Union-1 have also been revised. Due to the sizes of the files, they are not attached, but being made available on the OEB’s website through Webdrawer for these applications.

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

Yours truly,

Original signed by

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