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September, 15, 2016

Gazifère Inc.  
706 Boulevard Gréber  
Gatineau, Québec  
J8V 3P8

Attention: Jean-Benoit Trahan

Ladies and Gentlemen:

Pursuant to your request, I have reviewed the treatment being considered by Gazifère related to the development of a new account and associated depreciation rate for a new Work Asset Management System ("WAMS"). It is my understanding that the WAMS system is being developed by Enbridge Gas Distribution ("EGD") with allocations of the project to Gazifère. Moreover, Gazifère has incurred cost in order to adapt the system for its own purposes.

Based on my review of the information provided to me, I concur with the assessment of Gazifère that it is appropriate for the WAMS costs incurred by Gazifère to adapt the system for its own purposes, to be depreciated over the same 10-year life estimate that EGD is using for WAMS. Based on my experience throughout Canada, I agree with the 10 year average service life estimate for this type of system. I also recommend that the costs incurred by Gazifère should be tracked in its own unique account. Lastly, given that the investment is new and tracked separately, the use of a 10% depreciation rate for this new account (based on the 10-year life estimate) is appropriate.

If you have any questions on the above conclusions, please contact me at 403-257-5946.

Respectfully submitted,

GANNETT FLEMING CANADA ULC

A handwritten signature in blue ink, appearing to read "L. Kennedy".

LARRY E. KENNEDY  
Vice President

LEK/hac

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