



VARIATION ORDER

IN THE MATTER OF a Review of Enbridge Gas
New Brunswick Inc. Financial Results and Natural
Gas Sales at December 31, 2007.

March 3, 2009

NEW BRUNSWICK ENERGY AND UTILITIES BOARD

VARIATION ORDER

The Board, pursuant to section 43 of the *Energy and Utilities Board Act*, varies its decision of February 13th 2009 as follows:

The following paragraph, located at page 8 of the decision, is removed.

“During the course of the hearing, the Public Intervenor pointed out that the partnership’s audited financial statements were not available for review. The Board orders that EGNB now file annually, as part of its review, audited regulatory financial statements or, in the alternative, the audited statements of the limited partnership. EGNB is reminded that the Board can entertain requests under Section 34 of the *Energy and Utilities Board Act* to keep information confidential.”

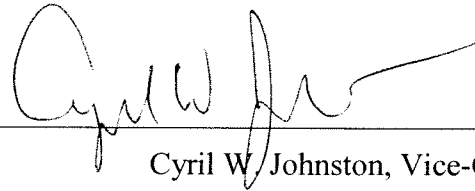
The following paragraph is inserted in replacement of the above paragraph:

“During the course of the hearing, the Public Intervenor pointed out that the partnership’s audited financial statements were not available for review. The Board orders that EGNB now file annually, as part of its review, the audited statements of the limited partnership, or in the alternative that its regulatory financial results be audited. EGNB is reminded that the Board can entertain requests under Section 34 of the *Energy and Utilities Board Act* to keep information confidential. Should EGNB elect to have its regulatory financial results audited, the Board will direct that for the 2008 fiscal year Teed Saunders Doyle conduct this audit and that the audit comply with section 5815 of the CICA Assurance Handbook.”

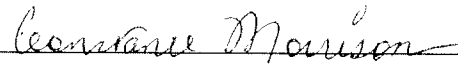
Dated at the City of Saint John, New Brunswick this 3rd day of March, 2009.



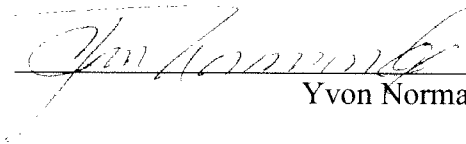
Raymond Gorman, Q.C., Chairman



Cyril W. Johnston, Vice-Chairman



Constance Morrison, Member



Yvon Normandeau, Member