



File OF-Surv-OpAud- M124-2016-2017 01
24 May 2017

Mr. William Yardley
Chairman, Board of Directors
Accountable Officer
Maritimes & Northeast Pipeline Management Ltd.
5400 Westheimer Ct.
Houston, TX 77056 U.S.A.
Fax: [REDACTED]

Dear Mr. Yardley:

**Approval of Proposed Corrective Action Plan (CAP) for
Maritimes & Northeast Pipeline Management Ltd. (M&NP) Audit**

The National Energy Board (NEB or the Board) issued its Final Audit Report of M&NP on 6 March 2017. M&NP submitted a CAP to the Board on 5 April 2017. After providing answers to the Board information request seeking clarifications on the CAP, M&NP submitted on 17 May 2017 a Revised CAP. The Board has reviewed M&NP's Revised CAP dated 17 May 2017 and the Board approves M&NP's Revised CAP.

If you require any further information or clarification, please contact [REDACTED], Lead Auditor, at [REDACTED].

Yours truly,

Original signed by

Sheri Young
Secretary of the Board

c.c. [REDACTED]