

March 6, 2019

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To:

Ms. Sherri Young  
Secretary of the Board  
National Energy Board  
Suite 210, 517 Tenth Avenue SW  
Calgary, Alberta  
T2R 0A8

**RE: Draft Pipeline Financial Requirements Guidelines  
Canadian Border Services Agency (CBSA) - Order AO-002-XG-R48-8-93**

The purpose of this letter is to provide the Board with our comments regarding the Draft Pipeline Financial Requirements Guidelines.

The Canadian Border Services Agency (CBSA) is a federal agency of the Canadian Government. The contents of a Financial Resources Plan are applicable to corporations and do not apply to our type of organization.

We ask that the Board consider the inclusion of an exemption clause for permit holders who are government agencies and not corporations.

If the Board requires additional information with respect to this submission, please contact our Engineering Consultant, Grant Strachan, P.Eng., at 519-280-4002.

Yours truly,



Connie Michael