



450 – 1st Street S.W.
Calgary, Alberta, Canada T2P 5H1



30th April 2014

Ms. Sheri Young
Secretary of the Board
National Energy Board
444 – 7th Ave S.W.
Calgary AB T2P 0X8

Dear Ms. Young:

**Re: National Energy Board’s (“NEB or Board”) Draft Audit Reports of TransCanada PipeLines Limited’s (“TransCanada”) Third Party Crossings Program, Emergency Management Program, Environmental Protection Program, Public Awareness Program and Safety Management Program
File Number: OF-Surv-OpAud-T211-2013-2014 01**

TransCanada acknowledges receipt of the NEB’s Final Audit Reports dated 31st March 2014.

TransCanada joins the Board in its commitment to the safety of Canadian citizens and the environment and recognizes the time and effort expended by the auditors since the audit began. TransCanada also appreciates the positive remarks made by the Board in the audit reports and of its view that TransCanada has developed and implemented its Programs to identify, manage and control hazards.

TransCanada acknowledges that the Board has identified some areas where improvements can be made and where TransCanada is taking action.

As directed by the Board, TransCanada submits the enclosed Corrective Action Plans (CAPs) addressing the findings made in the each of the Final Audit Reports.

TransCanada looks forward to continued dialogue with the Board with respect to these CAPs. Should the Board have any concerns or require additional information with respect to this submission, please contact the undersigned or [REDACTED] at [REDACTED] or [REDACTED].

Yours very truly,
TransCanada Pipelines Limited



Vern Meier
Vice President, Pipeline Safety & Compliance