



File OF-Surv-OpAud-M124-2016-2017 01  
16 April 2018

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

Dear Mr. Yardley:

**Closure of Maritimes & Northeast Pipeline Management Ltd. (M&NP) 2017 Audit and Corrective Action Plan (CAP)**

The National Energy Board (NEB or Board) completed an audit of M&NP which focused on sub-element 4.2 *Investigation and Reporting of Incidents and Near Misses* of the NEB Management System and Protection Program Audit Protocol and subsequently released its final audit report on 6 March 2017. M&NP provided a CAP on 17 May 2017 to address all of the non-compliant findings. The Board approved M&NP's CAP on 24 May 2017.

The Board verified that the corrective actions have been implemented in accordance with the approved CAP through document review and an implementation assessment meeting with your staff. Over the 2017-2018 CAP review period, M&NP demonstrated that it has addressed the non-compliances outlined in the audit findings.

With the issuance of this letter, the Board considers the audit and CAP of M&NP to be closed. The Board reminds M&NP that once CAPs are closed, they are considered to be implemented and M&NP is accountable to maintain compliance. The NEB will verify ongoing compliance through future compliance verification activities.

If you require any further information or clarification, please contact Ken Fortin, Lead Auditor, at 403-801-9651.

Yours truly,

*Original signed by*

Sheri Young  
Secretary of the Board

c.c. [REDACTED], Director, External and Regulatory Affairs, [REDACTED]  
[REDACTED], Engineer, Operations Excellence US, [REDACTED]