



Enbridge
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Canada

October 11, 2017

Ms. Susan M. Cospers
Technical Director
File Reference No. 2017-290
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

**Re: Exposure Draft: Land Easement Practical Expedient for Transition to Topic 842
(File Reference No. 2017-290)**

Dear Ms. Cospers:

Enbridge Inc. (“Enbridge”) is a Canadian-headquartered, North American leader in delivering energy, operating the world’s longest crude oil and liquids pipeline transportation system. Enbridge also has significant capacity in the gathering, transportation, processing and storage of natural gas, and increasing investment in power transmission facilities.

As a Securities and Exchange Commission registrant, we prepare our financial statements in accordance with generally accepted accounting principles in the United States of America for the purposes of meeting both our Canadian and United States continuous disclosure requirements. We appreciate the opportunity to comment on this Exposure Draft. The nature of our business requires us to regularly execute land easement contracts to enable construction and operation of our assets. We support all aspects of the FASB’s proposed land easement practical expedient and its transition requirements.

Enbridge’s responses to the two questions raised in the exposure draft are as follows:

Question 1: Would the land easement practical expedient in this proposed Update reduce the cost and complexity to implement Topic 842? If not, please explain why.

Yes. Enbridge maintains a large number of immaterial land easement contracts. These contracts have been executed over the past several decades, and it would be a costly undertaking to identify, categorize and analyze them under ASC 840 and / or ASC 842. Furthermore, we do not believe the result of such incremental efforts would significantly differ from our current presentation, nor create a benefit for our financial statement users. Generally, easement contracts have been analyzed under the intangible asset guidance in ASC 350, establishing an asset on initial recognition. Therefore we believe the current accounting for land easement contracts already achieves the desired transparency noted as one of the primary objectives in the basis of conclusions for ASC 842.

Question 2: Would the proposed amendments require transition provision or an effective date that is different from those for Topic 842? If yes, please explain what transition requirements and/or effective date you would recommend and why.

No. We believe the effective date and transition requirements for the amendments in the exposure draft should align with those of Topic 842. In our opinion, consistency in effective dates for transition provisions reduces the complexity of applying practical expedients.

If there are any questions or further clarification is required, please contact me personally.

Sincerely,

A handwritten signature in blue ink, appearing to read "Allen C. Capps", with a stylized flourish at the end.

Allen C. Capps
Vice President & Chief Accounting Officer