



February 16, 2018

To: Alberta Securities Commission  
British Columbia Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Office of the Superintendent of Securities Service Newfoundland and Labrador  
Nova Scotia Securities Commission  
Ontario Securities Commission  
Office of the Superintendent of Securities (Prince Edward Island)  
Autorité des marchés financiers  
Financial and Consumer Affairs Authority of Saskatchewan

We refer to the short form base shelf prospectus of Enbridge Inc. (the “Company”) dated September 14, 2017 relating to the sale and issue by the Company of up to US\$7.0 billion of securities, including debt securities, common shares and preference shares of the Company (the “Prospectus”).

We consent to being named in and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated February 16, 2018 to the shareholders of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at December 31, 2017 and December 31, 2016;
- Consolidated statements of earnings, comprehensive income, changes in equity and cash flows for the years ended December 31, 2017, December 31, 2016 and December 31, 2015;
- Related notes, which comprise a summary of significant accounting policies and other explanatory information; and
- The effectiveness of internal control over financial reporting as at December 31, 2017.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements on which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor’s consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants**

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