



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 14, 2006

Mr. Stephen J. Wuori  
Group Vice President and Chief Financial Officer  
Enbridge Inc.  
3000 Fifth Avenue Place  
425 – 1<sup>st</sup> Street S.W.  
Calgary, Alberta, Canada T2P 3L8

**Re: Enbridge Inc.**  
**Form 40-F for the Fiscal Year Ended December 31, 2005**  
**Filed March 31, 2006**  
**Form 40-F/A for the Fiscal Year Ended December 31, 2005**  
**Filed November 24, 2006**  
**File No. 001-15254**

Dear Mr. Wuori:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief