ENBRIDGE

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April 27, 2009

VIA COURIER AND EMAIL

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: Enbridge Gas Distribution Inc.
Year 2 of 5 Year Incentive Regulation Plan – 2008 - 2012
Ontario Energy Board File No. EB-2008-0219

Further to Enbridge Gas Distribution's letter of April 22, 2009, please find enclosed two paper copies of the undertaking responses as follows:

Exhibits TCU-2.1 to 9, 11 to 15, and
Exhibit TCU-3.3.

The above documents have been filed through the Board's RESS and will be available on our website at www.enbridge.com/ratecase Tuesday, April 28, 2009.

Sincerely,

LChiasson

Lorraine Chiasson

encl.

cc: Mr. F. Cass, Aird & Berlis LLP
All Interested Parties EB-2008-0219 (via email)

UNDERTAKING TCU-2.1

UNDERTAKING

Tr. # 18

To produce preliminary project planning and scoping of work and preliminary project charter (governance structure and key risks) documents

RESPONSE

The preliminary project planning, scoping of work and the preliminary project charter (governance structure and key risks) are all contained in one document, which is attached herewith.

Witnesses: J. Collier
K. Culbert
A. Kacicnik
N. Kishinchandani

ENBRIDGE

Project Plan

Enbridge Gas Distribution Inc. IFRS Implementation

October 31, 2007

Table of Contents

1.0 Purpose of This Document

This document sets out the implementation plan for the transition to IFRS for Enbridge Gas Distribution Inc. Including identification of key impact areas and key IFRS/Canadian GAAP differences, determining the Core Working Group for each of the key impact areas, identifying an oversight group and obtaining an understanding of the IFRS conceptual framework. Education and training goals and steps have also been identified. Key success factors as well as risks and mitigants have also been defined. A budget for the project has been included to reflect consulting fees, training and potential system changes.

2.0 Executive Summary

The implementation of IFRS, and potentially U.S. GAAP at the Enbridge Inc. level, will be completed by January 1, 2011. A Core Working Group will research, understand and apply IFRS to the accounts of Enbridge Inc. IFRS must be applied retrospectively so the magnitude of the time and resources required should not be underestimated. Every account at every Canadian location will have to be considered, as well as U.S. businesses that are reflected in the Enbridge Inc. consolidated financial statements. To achieve the implementation in the most effective manner, an Oversight Group will review and approve all significant application and implementation decisions, ensure appropriate resources are available and monitor progress.

In the end, the project will be considered successful if we obtain clean audit opinions, there is no adverse investor reaction and the project is completed on time and on or under budget. Also, the financial statements should portray the most transparent and understandable reflection of the business.

3.0 Project Description

3.1 Background

Canadian GAAP is changing. In 2006, the Accounting Standards Board (AcSB) announced its intentions to adopt International Financial Reporting Standards (IFRS) as Canadian GAAP, tentatively effective January 1, 2011. In anticipation of the change, the AcSB began revising certain Canadian accounting standards to conform to IFRS in advance of the 2011 implementation date. The AcSB anticipates that up to 50% of IFRS standards will be implemented prior to 2011.

The required change to IFRS is mandatory for all Canadian publicly accountable entities (PAEs), which includes those with public debt. IFRS will become the new “Canadian GAAP” so it will be the standard for Canadian tax returns. By virtue of a Canadian Securities Administrators rule, Enbridge Inc., as an SEC registrant, has the option to elect to use U.S. GAAP instead of “Canadian GAAP”. However, EPI, EGD, ENF and Alliance will not have that option and must therefore report under IFRS.

The change in accounting standards will impact all Canadian Enbridge locations including Edmonton, Saskatchewan, Calgary, Toronto, New Brunswick and others, and potentially Houston, where the accounting for some of Enbridge Inc’s U.S. subsidiaries is performed.

3.2 Future State

Tentatively starting in 2011, all PAEs, including EPI, EGD, ENF and Alliance Pipeline Canada, will report under IFRS. Their financial statements will reflect IFRS retrospectively, as if they had always used IFRS. Enbridge Inc. will report under either IFRS or U.S. GAAP. SOX key controls and testing may need to be reconfigured to adapt to the new accounting standards. Systems changes may be necessary to capture information in greater detail. Significant training and education will be required for all Canadian accountants as well as Investor Relations, Treasury, Tax, Audit Services, Budgets & Forecasts, Enterprise Risk and Business Development personnel.

The Accounting Standards Board will confirm, in Spring 2008, whether the change will be effective January 1, 2011, as planned, or if another effective date will be selected.

4.0 Scope

This project covers the analysis and implementation of IFRS and potentially U.S. GAAP. All accounts in all general ledgers and all current note disclosures could be impacted, including the measurement, recognition and classification of balances. It includes deciding whether to use IFRS or U.S. GAAP for Enbridge Inc. It also includes an analysis of SOX impacts and whether key controls need to be reconfigured to reflect the new accounting standards. Current accounting systems will be reviewed to determine whether any changes are needed to gather and/or process information differently under the new GAAP.

Key locations and businesses impacted include:

Edmonton

- EPI Consolidated must be reported under IFRS. It includes Spearhead, Frontier, Olympic, EEM, the investment in EEP, Southern Lights and Ontario Wind.
- Other Liquids Pipelines businesses, such as Athabasca, may be reported under IFRS or U.S. GAAP depending on the decision made at the Enbridge Inc. level. We will need to decide what the "functional" GAAP would be for these businesses. That is, if Enbridge Inc goes to U.S. GAAP, these books could be kept under IFRS and then converted to U.S. GAAP in the consolidation or prepared using U.S. GAAP.

Toronto

- EGD Consolidated must be reported under IFRS. This includes EGD and St. Lawrence Gas. The books of St. Lawrence Gas must be kept in U.S. GAAP and converted to Canadian GAAP (or IFRS) when it is consolidated with EGD.

Houston

- Houston keeps the books for a number of U.S. entities that are consolidated into Enbridge Inc., such as Vector, Offshore and Tidal US. If Enbridge Inc. goes to IFRS, these businesses may be converted to IFRS or adjusted on consolidation.

Calgary

- Enbridge Inc. has the option to use IFRS or U.S. GAAP. If U.S. GAAP is chosen, there will reconciliations on consolidation. Systems will have to track the most detailed information needed by either GAAP.
- Enbridge Income Fund will have to convert to IFRS. It includes Saskatchewan System, Alliance Pipeline, NRGreen and wind power investments.

Partially Owned Investments

- It is expected that partially owned subsidiaries for which Enbridge does not do the accounting and equity investees will either convert to IFRS or be converted by Enbridge on consolidation.
- The following are significant partially owned subsidiaries and investees
    - CLH – already using IFRS
    - Noverco – will perform their own conversion to IFRS
    - Olympic – will continue to use U.S. GAAP [NTD: BP does the accounting – do they use IFRS or U.S. GAAP?]
    - Alliance Canada – will perform their own conversion to IFRS with Enbridge assistance

- Aux Sable – could continue to use U.S. GAAP or could convert to IFRS depending on preferences of their controlling owners (ENB and FCE) and practical constraints
- Customerworks – will perform their own conversion to IFRS
- Enbridge Energy Partners – will continue to use U.S. GAAP however the SEC is considering allowing U.S. domestic registrants to convert to IFRS. The decision to convert EEP to IFRS is outside the scope of this project.

5.0 Schedule and Major Milestones

5.1 Steps to Implementation

Step 1: Identify Core Working Group and Oversight Group

The Core Working Group is the group that will lead the technical research, provide recommendations where alternatives exist and coordinate the education and training of both accounting and non-accounting personnel. The initial Core Working Group has been identified in the **"Project Team"** section. The Oversight Group will include the Controllers and VP Finances from each key location.

Step 2: Understand the IFRS Conceptual Framework

A conceptual framework includes the basic definitions of assets, liabilities, equity, revenues and expenses. It is the foundation for all rules and interpretations in a particular set of accounting standards. A solid understanding of the conceptual framework is needed to understand and apply a particular set of accounting principles. Understanding the conceptual framework forms the basis for the use of professional judgment in interpreting how a set of accounting rules should be applied.

The Core Working Group must determine the extent to which the IFRS Conceptual Framework is different from the Canadian GAAP Conceptual Framework before the new rules can be interpreted and applied at Enbridge. Step 3 therefore includes the entire Core Working Group reading the IFRS Conceptual Framework and meeting to discuss and agree on how the IFRS Conceptual Framework differs from the Canadian Conceptual Framework.

Currently, the IASB's Conceptual Framework is set out in IAS 1: Framework for the Preparation and Presentation of Financial Statements. However, the IASB and the FASB have initiated a project to converge their conceptual frameworks. The Core Working Group will review IAS 1 as well as the decisions reached on the IASB/FASB Project to ensure an up to date and complete understanding of the IFRS Conceptual Framework

Step 3: Identify the Key Differences between Canadian GAAP and IFRS

A Dashboard prepared by Deloitte will be used to identify the key differences and direct our efforts. The Deloitte Dashboard is a spreadsheet that lists the IFRS standards down the left side and income statement and balance sheet accounts across the top. Each cell contains a low, medium or high rating for the impact of a particular standard on each account and its potential difficulty of implementation. By identifying the standards that will have the most impact and may be most difficult to implement, we can focus our resources. See Appendix 1 for a sample dashboard.

Step 4: Allocate IFRS Research Work

The understanding and application of IFRS will be divided and assigned based on the Deloitte Dashboard. Standards that are identified as "high" on the dashboard will be assigned first. Depending on the potential impact of the standard and the volume of work, sub-working groups will be established. For example, it is expected that the standard on property, plant and equipment will have a significant impact and may be difficult to implement. It would therefore be rated "high" on the Deloitte Dashboard and a sub-working group would be formed. Because PP&E is relevant to all locations, the sub-working group for PP&E would include representatives from each city (Edmonton, Toronto, Houston and Calgary). Sub-working groups may include some or all of the Core Working Group as well as other accountants who work directly in the area impacted. For example, the PP&E sub-working group may include fixed asset managers or supervisors.

Where there are choices or alternatives in applying the rules, the sub-working group will analyze the pros and cons of each alternative and prepare a recommendation. The recommendation will be provided to the Oversight Group for their review and approval.

Step 5: U.S. GAAP or IFRS

At the Enbridge Inc. level, a decision must be made to choose U.S. GAAP or IFRS for the consolidated financial statements. This decision will be based on a number of factors and will be ratified by the Enbridge Inc. Audit Finance and Risk Committee. This decision cannot be made without knowledge of how both IFRS and U.S. GAAP would impact the financial statements. Therefore, it will be made later in the process, after work has been done to understand IFRS and its impacts. The work planned on IFRS is necessary regardless of the choice made at the Enbridge Inc. level because certain subsidiaries must report under IFRS (see "Scope") and tax returns must be prepared for all Canadian legal entities using IFRS.
To prepare for this decision, a project on the applicability of FAS 71 is underway. The results of this project will be a key factor in making this decision.

Step 6: Determine SOX impacts

VPs and Executive VPs across the business sign SOX certificates and reports stating, among other things, that internal controls are in place which provide reasonable assurance that transactions are recorded as necessary to permit the financial statements to be prepared in accordance with GAAP. Also, SOX questionnaires are completed across the organization for the purpose of ensuring that the financial statements include complete and accurate information. Implementing a new GAAP may change the way Enbridge responds to SOX requirements. The Core Working Group will use Deloitte to assist in determining if the implementation will impact SOX and if so, to what extent. The Core Working Group will also work with Audit Services/Internal Controls to ensure that any required changes are implemented appropriately.

Step 7: Implementation

The nature and scope of the implementation effort will depend on the differences identified between IFRS and Canadian GAAP as well as the implementation/application alternatives chosen. There may be system changes required. For example, if IFRS requires a more detailed tracking of PP&E, the fixed assets subledger may need to be modified to support the increased detail. Because IFRS must be applied retrospectively, historical accounting information may need to be restated to reflect IFRS as if it had always been applied. This may be very time consuming. For example, if it is determined that AEDC cannot be recognized under IFRS, it may be necessary to attempt to restate PP&E as if AEDC had never been booked. The resources required and the extent of changes will be determined as implementation and application decisions are made.

5.2 Education and Training

A key part of the implementation project will be the education and training of both accounting and non-accounting staff. Accounting staff will need to be trained on any new procedures or changes that impact their particular roles and functions. Non-accounting staff that work with or explain financial information will need education. Specific training needed for accounting staff will be identified as key differences are determined and implementation/application decisions are made. Accounting functions that will definitely require training include:

- Budgets/forecasts
- Consolidations

- Financial Reporting
- Tax
- Audit Services/Internal Controls

The following non-accounting staff work with financial information and will therefore need to understand the impacts of IFRS as it relates to their function.

- Investor Relations
- Treasury
- Enterprise Risk
- Human Resources (stock based compensation)
- IT/EFS
- Pension Management
- Business Development

A high level kick-off presentation will be prepared for non-accounting staff in the spring of 2008. The purpose of this presentation will be to provide a high-level, general education about what the IFRS convergence means to Enbridge. This will be followed up with more specific presentations provided to individual groups during 2009 and 2010.
The Core Working Group could also give kick-off presentations to accounting staff in each of the locations impacted.

5.3 Summary of Major Milestones and Expected Timing

Project Milestone	Expected Date of Completion
Sign off of this Project Charter	October 31, 2007
Deloitte Dashboard Provided to Enbridge	November 30, 2007
FAS 71 Project completed and to PwC	December 31, 2007
Conceptual Framework Review	December 31, 2007
Assign Research and Create Sub-Working Groups, as needed	December 31, 2007
Kick-Off Presentations	June 30, 2008
Core Working Group IFRS Research and Recommendations	August 31, 2008
Recommendations Reviewed and Approved by Oversight Group	September 30, 2008
Decision on U.S. GAAP or IFRS for Enbridge Inc.	October 31, 2008
External Disclosure of the likely effects of conversion	December 31, 2008
Determine SOX impact	December 31, 2008
External Disclosure and Quantification of the likely effects of conversion	December 31, 2009
First interim financial statements prepared under new GAAP	March 31, 2011

Project Milestone	Expected Date of Completion
First annual financial statements prepared under new GAAP	December 31, 2011

6.0 Project Team

For the project to be successful, a team-oriented project organization will be required with representation from various Enbridge business units. Each team member will have specific tasks and responsibilities as specified in the project work plan. As the project progresses and research and implementation is undertaken, project teams will be expanded as needed. The project will also need support from the VP Finances in each location.

6.1 Core Working Group

The Core Working Group will be responsible for:

- Research new standards and prepare summaries of how each significant IFRS standard applies to Enbridge (significant IFRS standards are those identified as “high” on the Deloitte Dashboard)
- Coordination of business unit efforts
- Ensuring consistency across business units
- Informing senior management about progress and resource requirements
- Making application and implementation recommendations to the Oversight Group (see below) that reflect the best long-term outcome for Enbridge as a whole
- Educating both accounting and non-accounting staff

The Core Working Group is proposed to include:

- Angela Bargen, Calgary (Chair)
- Renata Colic, Toronto
- Adrian Cupido, Calgary
- Chad Dvaric, Edmonton
- Fiona Eustace, Calgary
- Jay Stanford, Houston
- Special Projects Manager, Calgary (role currently vacant)

Representatives from Edmonton and Toronto will be responsible for coordinating efforts in smaller offices with similar businesses such as Saskatchewan (Edmonton) and New Brunswick (Toronto).

6.2 Oversight Group

The Oversight Group will review and approve recommendations from the Core Working Group and provide appropriate resources to the Core Working Group to ensure the implementation is completed on time. The Oversight Group is proposed to include:

- Ann Marie Bagnall, Edmonton
- Colin Gruending, Calgary (Chair)
- Cynthia Hansen, Edmonton
- Narin Kishinchandani, Toronto
- Mark Maki, Houston
- Steve Neyland, Houston
- Bill Ross, Toronto

6.3 Executive Sponsor

Steve Wuori will be the Executive Sponsor and may attend meetings of the Oversight Group or be updated by them on decisions made, progress and resource requirements.

6.4 Project Manager

A separate Project Manager may be identified who will be responsible for coordinating the process.

6.5 External Advisors

Deloitte has been retained to provide expertise in understanding and interpreting the application of IFRS. Deloitte will also bring an external perspective with experience and advice based on their work with other companies that have converted to another GAAP.
PwC also has experience with IFRS conversions and will provide advice, as allowed under applicable independence rules, with respect to the conversion process. PwC cannot perform any of the calculations that they would be subsequently auditing.

7.0 Deliverables

All project documentation will be stored in a central repository accessible to stakeholders. Each of the project deliverables will be formally signed-off by relevant business unit and IT sponsors. The information will include:

Project Deliverables:

- Project Charter (this document)
- Summaries of how each significant IFRS standard (identified as those with “high” ratings on the Deloitte Dashboard)
- Recommendations for implementation and application decisions prepared by the Core Working Group, provided to the Oversight Group, will include a clear, concise explanation of the decision to be made, an analysis of the pros and cons of each alternative and a supported recommendation.
- IT System Impact Analysis, if needed to address any necessary system changes, in compliance with the Enbridge Enterprise SOX Compliance Policy, Internal Controls over Financial Reporting (ICFR) – Major System Changes
- Presentations used for the IFRS Kick Off as well as specific group education sessions.
- Reports and presentations to the Enbridge Inc. AF&RC on education and progress.
- Financial statements prepared in accordance with a new GAAP.

8.0 Risks

Risk Factor	Probability H, M, L	Severity H, M, L	Impact	Mitigation Strategy
New GAAP is not implemented correctly, ie there are errors in the 2011 financial statements.	L	H	Potential restatement.	Full use of Enbridge accounting expertise, long lead time and use of external consultants.
Resources are not available and committed to the project.	L	H	Poor decisions resulting from incomplete analysis. Missing the Jan 1, 2011 deadline.	Focus on resource commitment from initial stage. Retain strong business sponsorship.
The wrong decisions on implementation or application of the new	L	H	The financial statements do not properly reflect the underlying business.	Ensure the appropriate people are assigned to the project and a vigorous

Risk Factor	Probability H, M, L	Severity H, M, L	Impact	Mitigation Strategy
GAAP.				analysis of alternatives is performed.
The project is not complete by January 1, 2011	M	H	Poor design, configuration and knowledge transfer	Enbridge has secured commitment from Longview that key members of its staff are included within the project team. Put pressure on EI's Longview account manager to ensure appropriate commitments are maintained.
Inability to meet SOX/internal control requirements	L	H	Unsuccessful SOX audit	Engage Internal Controls department throughout. Leverage Deloitte expertise.
Enbridge departments or groups who use financial information do not understand new GAAP.	M	H	Inability to use, explain and/or analyze financial data correctly.	Engage all stakeholders early and provide education and training.
Enbridge accountants do not understand new GAAP.	L	H	Transactions are recorded and analyzed incorrectly.	Train all affected accountants.
Appropriate system changes are not made or are done incorrectly.	M	H	Financial information produced is incorrect or incomplete.	Early identification of needed changes and engagement of EFS to properly implement.
Appropriate personnel are not identified and educated about the new GAAP.	M	H	Those who gather or process financial information are not informed of the change and incorrect or incomplete information is generated.	Use Deloitte and business unit personnel to ensure that all affected personnel are identified and trained.

8.1 Assumptions

- All project stakeholders will provide appropriate, timely access to resources and allow for sufficient time to complete their tasks.
- All staff associated with the project and those brought on in the future will continue with the project without undue interruption until their respective tasks are complete.
- Key decisions will be made within the given timelines.

9.0 Budget

The budget estimate for the project is $2,000,000 for external costs. Consulting costs will be allocated based on Enbridge's typical allocation of accounting professional fees. Costs needed for system modification will be allocated to each location depending on the specific modifications needed for that location, if identifiable. Otherwise, system modification costs will be shared by all locations impacted. Training includes the cost of conferences and other formal training courses.

Description and Quantity	2007	2008	2009	2010	Total
Consulting Services – Deloitte	30,000	180,000	180,000	20,000	410,000

System Modifications	-	200,000	500,000	400,000	1,100,000
Training	20,000	20,000	20,000	100,000	160,000
Contingency 20%	10,000	80,000	140,000	100,000	330,000
Total Budget	60,000	480,000	840,000	620,000	2,000,000

In addition to the costs set out above, we expect PwC audit fees to increase, particulary in 2010 and 2011, when they review the implementation. European companies experienced, on average, audit fees of 1.5 times the regular annual rate in the year of adoption.

10.0 Success Criteria

Success Criteria
New GAAP is implemented on time.
All system changes necessary to implementation are completed efficiently with no disruption.
All accounting personnel and non-accounting personnel who use financial information are fully trained and educated on the new GAAP.
The best decision is made with respect to using U.S. GAAP or IFRS at the Enbridge Inc. level.
The best decisions are made where there are choices on implementing or applying the new GAAP.
Effective SOX compliance continues.
Any necessary changes to business processes are implemented without disruption.
The project is completed at or under budget.
Clean audit opinions on all financial statements.
Investor acceptance.

11.0 Project Completion

The required completion date of this project is tentatively January 1, 2011 and the first financial statements prepared under IFRS would be Q1 2011. The first annual financial statements would be December 31, 2011 and would include comparative financial statements for 2010 and possibly 2009. The SEC allowed European companies adopting IFRS to provide only one year of comparative financial statements. It is unknown whether Canadian SEC registrants will be allowed the same exemption.

On the schedule described above, the project will be fully complete by March 31, 2012, when the first financial statements are filed under the new GAAP.

Appendix 1
Sample Deloitte Dashboard (Partial)

		Revenue	Expenses	Income Taxes	Current Assets	PP&E	Long-Term Investments	Deferred Amounts	Goodwill	Intangible Assets	Other Non-Current Assets	Current Liabilities	Long-Term Debt	Future Income Tax	Other Non-current Liabilities	Shareholders' Equity	Contributed Surplus	Retained Earnings	Statement of Cash Flows	Notes to the Financial Statements	More detailed financial statement disclosures
ACCOUNTING STANDARDS		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
IFRS 1	First-time Adoption of International Financial Reporting Standards	L	L	L	L	H	H	M	M	M	M	M	M	M	M	H	M	M			
IFRS 2	Share-based Payment		L														L				
IFRS 3	Business Combinations					L	M		M					M				L			
IFRS 7	Financial Instruments: Disclosure																				M
IFRS 8	Operating Segments (effective January 1, 2009)																				M
IAS 1	Presentation of Financial Statements	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
IAS 2	Inventories			L																	
IAS 7	Cash Flow Statements																		L		
IAS 8	Accounting Policies, Changes in Accounting Estimates & Errors																				M
IAS 10	Events After Balance Sheet Date																				L

Appendix 2

Legal Entity Financial Statement Requirements

This table sets out all of the Enbridge Inc. legal entities that must prepare audited stand-alone financial statements in accordance with a particular set of GAAP.

Legal Entity	**Required GAAP**
Alliance Pipeline U.S. – LP and GP	US GAAP
Enbridge Pipelines Inc. – non-consolidated	
Enbridge Inc. – non-consolidated	
Enbridge Pipelines (Saskatchewan) Inc.	
Westspur Pipeline Company Inc.	
Hardisty Caverns Limited Partnership	
Gazifere Inc.	
Niagara Gas Transmission Ltd.	
St. Lawrence Gas Company Limited	
Enbridge Gas New Brunswick Inc.	
Enbridge Gas New Brunswick Limited Partnership	
Enbridge Offshore Pipelines – various entities	
IPL Insurance (Barbados) Limited	
Enbridge Insurance Barbadoes QIC	
Vector Pipeline – 4 entities	
IPL Enterprises (Columbia) Inc	
Enbridge Mexico Maintenance Services, SA de CV	
Enbridge Capital APS	
Enbridge Hungary Limited Partnership	

Approval and Sign-Off

Name	Date	Signature
Ann Marie Bagnall		
Colin Gruending		
Cynthia Hansen		
Narin Kishinchandani		
Mark Maki		
Steve Nelyand		
Bill Ross		
Steve Wuori		

UNDERTAKING TCU-2.2

UNDERTAKING

Tr. # 33

To provide a breakdown of the incremental consultant's cost estimate of $430,000 for IFRS

RESPONSE

Breakdown of estimated incremental consultant’s cost for 2009, relating to IFRS:

Project management	$390,000
Technical accounting review	$20,000
PP&E related review	$20,000
Total costs	$430,000

Witnesses: J. Collier
K. Culbert
A. Kacicnik
N. Kishinchandani

UNDERTAKING TCU-2.3

UNDERTAKING

Tr. # 64

To provide an estimate of the fully loaded employee costs associated with the tasks that will no longer be necessary if the relief sought under Issue 4 is granted, as well as address difficulties associated with trying to translate that to a 2009 revenue requirement

RESPONSE

The fully loaded employee costs associated with three full time equivalents (at a field manager range) is approximately $402,000. As pointed out in the transcript of April 22, 2009, page 60, the roles of employees who are involved with Envision reporting are evolving to reporting and tracking on a broader set of operational transformation initiatives.

The Company does not have any plans to eliminate these roles. The cost estimate provided includes an estimate of a level of capital, related cost of capital and overhead. If these roles were assumed to be eliminated, the associated capital, cost of capital and overhead related amounts would not be eliminated or disappear as they are not purely incremental costs which are the result of the existence of the three positions or roles.

An attempt at creating a 2009 revenue requirement as opposed to this estimate would require the use assumptions on the Company's part which could be challenged as to their appropriateness. Examples of assumptions would be, the level of capital associated with each role, the assumed 2009 cost of that capital using projected cost rates and return, the impact of tax rates given the sharing agreement on tax issues within the IR model, and any impact of the IR formula revenue in relation to such assumptions. As a result, any such attempted detailed revenue requirement calculation becomes somewhat irrelevant to the issue and would provide no additional informational value.

All estimated costs within a fully loaded or revenue requirement view would not disappear if these roles, which the Company is not planning to eliminate, did not exist.

Witnesses: D. Broude
K. Lakatos-Hayward
I. MacPherson
B. Vari

UNDERTAKING TCU-2.4

UNDERTAKING

Tr. # 78
To include Union Gas contracts to table

RESPONSE

This table is an update to Exhibit I-9-2 page 2 of 2, identifying Union Gas contracts.

EGD Long Haul Transportation Capacity as of November 1, 2008

Pipeline	Capacity Volume	Capacity Unit	Receipt Point	Delivery Point	Start Date	Expiry Date	Tolls 100% Load Factor
Alliance (AOS 19%) Cdn	75,000	Mcf	CREC (AB)		Nov-00	Oct-15	C$0.69606/Mcf
Alliance (AOS 19%) US	82,125	Dth		Chicago	Nov-00	Oct-15	US$0.43651/Dth
TransCanada*	25,000	GJ	Empress	EDA		Mar-09	C$1.1900/GJ
	55,093	GJ	Empress	CDA	Nov-08	Oct-09	C$1.1900/GJ
	110,052	GJ	Empress	EDA	Nov-08	Oct-09	C$1.1900/GJ
	56,293	GJ	Empress	Iroquois	Nov-08	Oct-09	C$1.1592/GJ
	149,818	GJ	Dawn	CDA	Nov-08	Oct-09	C$0.1398/GJ
	572	GJ	Union Pkwy	CDA	Nov-08	Oct-09	C$0.0584/GJ
	283,892	GJ	Union Pkwy	CDA	Nov-08	Oct-09	C$0.0584/GJ
	80,611	GJ	Union Pkwy	EDA	Nov-08	Oct-09	C$0.2047/GJ
	19,692	GJ	Empress	EDA	Nov-08	Oct-10	C$1.1900/GJ
	114,000	GJ	Dawn	EDA	Nov-08	Oct-10	C$0.2897/GJ
	25,000	GJ	Empress	EDA	Nov-08	Oct-13	C$1.1900/GJ
	85,000	GJ	Union Pkwy	CDA	Nov-08	Oct-18	C$0.0584/GJ
Union Gas	10,692	GJ	Dawn	Parkway	Nov-95	Oct-11	C$0.07739/GJ
	53,455	GJ	Dawn	Parkway	Nov-99	Oct-09	C$0.07739/GJ
	20,848	GJ	Dawn	Parkway	Nov-00	Oct-10	C$0.07739/GJ
	35,806	GJ	Dawn	Kirkwall	Nov-00	Oct-10	C$0.06588/GJ
	107,000	GJ	Dawn	Parkway	Nov-01	Oct-11	C$0.07739/GJ
	37,400	GJ	Dawn	Parkway	Nov-02	Oct-12	C$0.07739/GJ
	32,123	GJ	Dawn	Kirkwall	Nov-02	Oct-12	C$0.06588/GJ
	1,764,678	GJ	Dawn	Parkway	Apr-04	Oct-14	C$0.07739/GJ
	106,000	GJ	Dawn	Parkway	Nov-06	Oct-18	C$0.07739/GJ
	57,100	GJ	Dawn	Parkway	Nov-07	Oct-19	C$0.07739/GJ
Vector	142,000	Dth	Chicago	Dawn	Nov-00	Oct-10	US$0.2500/Dth
	175,000	Dth	Chicago	Dawn	Nov-00	Oct-15	US$0.2500/Dth

Notes: * 2009 tolls at 100% load factor.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.5

UNDERTAKING

Tr. # 84

To provide additional information on "other supply".

RESPONSE

“Other Supply” includes many small supply components including title transfers, Crowland storage withdrawals, local production (Niagara), and LBA. These components, in varying degrees, apply to the peak day and average winter day.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.6

UNDERTAKING

Tr. # 100

To advise whether there is anything else that addresses parameters of current design in EBRO-0490

RESPONSE

In EBRO 490 at Exhibit D1, Tab 2, Schedule 4 the Company filed evidence that provided an overview of its Gas Supply Design Criteria Study which was filed at Exhibit D2, Tab 1, Schedule 1.

The Company has used, and continues to use, the results of this study for the purposes of developing its gas supply plan each year.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.7

UNDERTAKING

Tr. # 115

To provide attachments referred to in Shell Interrogatory No. 5, Attachment 2, page 2 of 8.

RESPONSE

Please see attached "ECDA EEDA Firm Contracts 2003-2007".

Witnesses: M. Giridhar
K. Irani
I. MacPherson

REPORTING / CONTRACT DEMAND ENERGY (CDE) REPORT - Mainline

Export Format: EXCEL
Agreement Type: FT,LTWFS,STS,FST
Report Evaluation Date: 01-November-2003

CONT. NO	SHIPPER	CONTRACT START DATE	CONTRACT END DATE	AGREEMENT TYPE CODE	PRIMARY RECEIPT LOCATION	PRIMARY DELIVERY AREA/POINT	CONTRACT DEMAND (GJ/D)
18358	Comsatec Inc.	2002/11/01	2006/10/31	FT	Empress	Enbridge CDA	1,000
1349	Enbridge Gas Distribution Inc.	1989/11/01	2005/10/31	FT	Empress	Enbridge CDA	70,000
22705	Enbridge Gas Distribution Inc.	2003/11/01	2004/10/31	FT	Empress	Enbridge CDA	15,000
12041	Enron Canada Corp.	1998/11/01	2006/10/31	FT	Empress	Enbridge CDA	0
11191	Petro-Canada Oil and Gas	1998/11/01	2008/10/31	FT	Empress	Enbridge CDA	113
19038	PremStar Energy Canada Ltd.	2002/11/01	2004/10/12	FT	Empress	Enbridge CDA	1,609
20596	PremStar Energy Canada Ltd.	2003/11/01	2004/10/12	FT	Empress	Enbridge CDA	2,668
6643	Whitby Cogeneration Limited Partnership	1996/11/01	2011/12/31	FT	Empress	Enbridge CDA	11,382
20395	Canada Starch Operating Company Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	4,398
20260	Enbridge Gas Distribution Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	4,818
20266	Enbridge Gas Distribution Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	145,000
20394	F&V Energby Co-operative Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	4,700
20383	Greater Toronto Airports Authority	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	1,100
20580	Nexen Marketing	2003/11/01	2006/03/31	FT	Union Dawn	Enbridge CDA	52,753
20224	Oxy Vinyls Canada Inc.	2003/04/01	2005/10/31	FT	Union Dawn	Enbridge CDA	2,084
20365	Sears Canada Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	464
20581	WPS Energy Services of Canada Corp.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	2,600
2623	Enbridge Gas Distribution Inc.	1992/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge CDA	153,700
15957	Enbridge Gas Distribution Inc.	2001/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge CDA	92,822
18786	Enbridge Gas Distribution Inc.	2002/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge CDA	37,370
		2003/11/01	2004/03/31	STFT	St. Clair	Consumers CDA	52,753
		2003/11/01	2004/03/31	STFT	Empress	Consumers CDA	20,000
						Enbridge CDA Total	**676,334**
1338	Enbridge Gas Distribution Inc.	1989/11/01	2005/10/31	FT	Empress	Enbridge EDA	32,357
2172	Enbridge Gas Distribution Inc.	1991/11/01	2005/10/31	FT	Empress	Enbridge EDA	21,584
5019	Enbridge Gas Distribution Inc.	1994/11/01	2005/10/31	FT	Empress	Enbridge EDA	7,613
5445	Enbridge Gas Distribution Inc.	1995/11/01	2010/10/31	FT	Empress	Enbridge EDA	19,692
5834	Enbridge Gas Distribution Inc.	1995/11/01	2005/10/31	FT	Empress	Enbridge EDA	10,773
6646	Enbridge Gas Distribution Inc.	1996/11/01	2006/10/31	FT	Empress	Enbridge EDA	10,773
10862	Enbridge Gas Distribution Inc.	1997/11/01	2007/10/31	FT	Empress	Enbridge EDA	26,952
1572	Hanson Brick Ltd.	1990/05/01	2003/11/30	FT	Empress	Enbridge EDA	558
21987	Enbridge Gas Distribution Inc.	2003/11/01	2010/10/31	FT	Union Dawn	Enbridge EDA	114,000
20399	F&V Energby Co-operative Inc.	2003/11/01	2004/10/31	FT	Union Dawn	Enbridge EDA	150
1140	Enbridge Gas Distribution Inc.	1989/08/08	2006/04/15	STS	Union Parkway Belt	Enbridge EDA	35,089
13307	Enbridge Gas Distribution Inc.	1999/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge EDA	35,806
21854	Enbridge Gas Distribution Inc.	2003/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge EDA	9,716
						Enbridge EDA Total	**325,063**
						Grand Total	**1,001,397**

REPORTING / CONTRACT DEMAND ENERGY (CDE) REPORT - Mainline

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Report Evaluation Date: 01-November-2004

CONT. NO	SHIPPER	CONTRACT START DATE	CONTRACT END DATE	AGREEMENT TYPE CODE	PRIMARY RECEIPT LOCATION	PRIMARY DELIVERY AREA/POINT	CONTRACT DEMAND (GJ/D)
18358	Comsatec Inc.	2002/11/01	2006/10/31	FT	Empress	Enbridge CDA	1,000
26063	Coral Energy Canada Inc.	2004/11/01	2005/10/31	FT	Empress	Enbridge CDA	7,385
26064	Coral Energy Canada Inc.	2004/11/01	2005/10/31	FT	Empress	Enbridge CDA	17,936
24483	Direct Energy Marketing Limited	2004/11/01	2007/03/31	FT	Empress	Enbridge CDA	25,000
24485	Direct Energy Marketing Limited	2004/11/01	2006/04/30	FT	Empress	Enbridge CDA	30,000
26068	Direct Energy Marketing Limited	2004/11/01	2005/10/31	FT	Empress	Enbridge CDA	10,000
1349	Enbridge Gas Distribution Inc.	1989/11/01	2005/10/31	FT	Empress	Enbridge CDA	47,200
12041	Enron Canada Corp.	1998/11/01	2006/10/31	FT	Empress	Enbridge CDA	0
11191	Petro-Canada Oil and Gas	1998/11/01	2008/10/31	FT	Empress	Enbridge CDA	113
25278	PremStar Energy Canada Limited Partnership	2004/10/13	2006/10/31	FT	Empress	Enbridge CDA	1,609
25279	PremStar Energy Canada Limited Partnership	2004/10/13	2006/10/31	FT	Empress	Enbridge CDA	2,668
25280	PremStar Energy Canada Limited Partnership	2004/10/13	2006/10/31	FT	Empress	Enbridge CDA	8,478
24486	Seminole Canada Gas Company	2004/11/01	2006/04/30	FT	Empress	Enbridge CDA	30,000
6643	Whitby Cogeneration Limited Partnership	1996/11/01	2011/12/31	FT	Empress	Enbridge CDA	11,382
20395	Canada Starch Operating Company Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	4,398
20260	Enbridge Gas Distribution Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	4,818
20266	Enbridge Gas Distribution Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	145,000
20394	F&V Energby Co-operative Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	4,700
20383	Greater Toronto Airports Authority	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	1,100
20580	Nexen Marketing	2003/11/01	2006/03/31	FT	Union Dawn	Enbridge CDA	52,753
20224	Oxy Vinyls Canada Inc.	2003/04/01	2005/10/31	FT	Union Dawn	Enbridge CDA	2,079
20365	Sears Canada Inc.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	464
20581	WPS Energy Services of Canada Corp.	2003/11/01	2005/10/31	FT	Union Dawn	Enbridge CDA	2,600
2623	Enbridge Gas Distribution Inc.	1992/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge CDA	153,700
15957	Enbridge Gas Distribution Inc.	2001/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge CDA	92,822
18786	Enbridge Gas Distribution Inc.	2002/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge CDA	37,370
		2004/11/01	2005/03/31	STFT	Empress	Enbridge CDA	14,128
		2004/11/01	2005/04/01	STFT	Empress	Enbridge CDA	10,551
		2004/11/01	2004/11/30	STFT	Union NDA	Enbridge CDA	1,840
		2004/11/01	2004/12/01	STFT	Union NDA	Enbridge CDA	1,083
		2004/11/01	2004/12/02	STFT	Union NDA	Enbridge CDA	1,880
						Enbridge CDA Total	**724,057**
1338	Enbridge Gas Distribution Inc.	1989/11/01	2005/10/31	FT	Empress	Enbridge EDA	32,357
2172	Enbridge Gas Distribution Inc.	1991/11/01	2005/10/31	FT	Empress	Enbridge EDA	21,584
5019	Enbridge Gas Distribution Inc.	1994/11/01	2005/10/31	FT	Empress	Enbridge EDA	7,613
5445	Enbridge Gas Distribution Inc.	1995/11/01	2010/10/31	FT	Empress	Enbridge EDA	19,692
5834	Enbridge Gas Distribution Inc.	1995/11/01	2005/10/31	FT	Empress	Enbridge EDA	10,773
6646	Enbridge Gas Distribution Inc.	1996/11/01	2006/10/31	FT	Empress	Enbridge EDA	10,773
10862	Enbridge Gas Distribution Inc.	1997/11/01	2007/10/31	FT	Empress	Enbridge EDA	26,952
21987	Enbridge Gas Distribution Inc.	2003/11/01	2010/10/31	FT	Union Dawn	Enbridge EDA	114,000
1140	Enbridge Gas Distribution Inc.	1989/08/08	2006/04/15	STS	Union Parkway Belt	Enbridge EDA	35,089
13307	Enbridge Gas Distribution Inc.	1999/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge EDA	35,806
21854	Enbridge Gas Distribution Inc.	2003/11/01	2005/10/31	STS	Union Parkway Belt	Enbridge EDA	9,716
						Enbridge EDA Total	**324,355**
						Grand Total	**1,048,412**

REPORTING / CONTRACT DEMAND ENERGY (CDE) REPORT - Mainline

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CONT. NO	SHIPPER	CONTRACT START DATE	CONTRACT END DATE	AGREEMENT TYPE CODE	PRIMARY RECEIPT LOCATION	PRIMARY DELIVERY AREA/POINT	CONTRACT DEMAND (GJ/D)
24305	BP Canada Energy Company	2004/12/01	2006/03/31	FT	Empress	Enbridge CDA	100,000
18358	Comsatec Inc.	2002/11/01	2006/10/31	FT	Empress	Enbridge CDA	1,000
24488	Coral Energy Canada Inc.	2004/12/01	2006/03/31	FT	Empress	Enbridge CDA	31,652
27336	Coral Energy Canada Inc.	2005/08/01	2006/07/31	FT	Empress	Enbridge CDA	14,000
24483	Direct Energy Marketing Limited	2004/11/01	2007/03/31	FT	Empress	Enbridge CDA	25,000
24485	Direct Energy Marketing Limited	2004/11/01	2006/04/30	FT	Empress	Enbridge CDA	30,000
26068	Direct Energy Marketing Limited	2004/11/01	2006/10/31	FT	Empress	Enbridge CDA	10,000
1349	Enbridge Gas Distribution Inc.	1989/11/01	2006/10/31	FT	Empress	Enbridge CDA	47,200
12041	Enron Canada Corp.	1998/11/01	2006/10/31	FT	Empress	Enbridge CDA	0
27072	IKO Industries Ltd.	2005/11/01	2006/10/31	FT	Empress	Enbridge CDA	1,000
24386	Nexen Marketing	2004/12/01	2006/02/28	FT	Empress	Enbridge CDA	100,000
26069	Nexen Marketing	2004/12/01	2006/02/28	FT	Empress	Enbridge CDA	125,000
27622	Nexen Marketing	2005/11/01	2006/10/31	FT	Empress	Enbridge CDA	70,500
11191	Petro-Canada Oil and Gas	1998/11/01	2008/10/31	FT	Empress	Enbridge CDA	113
25278	PremStar Energy Canada Limited Partnership	2004/10/13	2006/10/31	FT	Empress	Enbridge CDA	1,609
25279	PremStar Energy Canada Limited Partnership	2004/10/13	2006/10/31	FT	Empress	Enbridge CDA	2,668
25280	PremStar Energy Canada Limited Partnership	2004/10/13	2006/10/31	FT	Empress	Enbridge CDA	8,478
24486	Seminole Canada Gas Company	2004/11/01	2006/04/30	FT	Empress	Enbridge CDA	30,000
6643	Whitby Cogeneration Limited Partnership	1996/11/01	2011/12/31	FT	Empress	Enbridge CDA	11,382
20394	Ag Energy Co-operative Ltd.	2003/11/01	2006/10/31	FT	Union Dawn	Enbridge CDA	4,700
20395	Canada Starch Operating Company Inc.	2003/11/01	2006/10/31	FT	Union Dawn	Enbridge CDA	4,398
23963	Coral Energy Canada Inc.	2004/12/01	2007/03/31	FT	Union Dawn	Enbridge CDA	34,000
20260	Enbridge Gas Distribution Inc.	2003/11/01	2006/10/31	FT	Union Dawn	Enbridge CDA	4,818
20266	Enbridge Gas Distribution Inc.	2003/11/01	2006/10/31	FT	Union Dawn	Enbridge CDA	145,000
20383	Greater Toronto Airports Authority	2003/11/01	2006/10/31	FT	Union Dawn	Enbridge CDA	1,100
20580	Nexen Marketing	2003/11/01	2007/03/31	FT	Union Dawn	Enbridge CDA	52,753
20224	Oxy Vinyls Canada Inc.	2003/04/01	2006/10/31	FT	Union Dawn	Enbridge CDA	2,079
20581	WPS Energy Services of Canada Corp.	2003/11/01	2006/10/31	FT	Union Dawn	Enbridge CDA	2,600
2623	Enbridge Gas Distribution Inc.	1992/11/01	2006/10/31	STS	Union Parkway Belt	Enbridge CDA	153,700
15957	Enbridge Gas Distribution Inc.	2001/11/01	2006/10/31	STS	Union Parkway Belt	Enbridge CDA	92,822
18786	Enbridge Gas Distribution Inc.	2002/11/01	2006/10/31	STS	Union Parkway Belt	Enbridge CDA	37,370
		2005/11/01	2006/09/30	STFT	Empress	Enbridge CDA	10,000
		2005/11/01	2006/03/31	STFT	Union NDA	Enbridge CDA	1,750
		2005/11/01	2005/11/30	STFT	Union NDA	Enbridge CDA	1,800
		2005/11/01	2006/03/31	STFT	Union NDA	Enbridge CDA	19,000
						Enbridge CDA Total	**1,177,492**
1338	Enbridge Gas Distribution Inc.	1989/11/01	2006/10/31	FT	Empress	Enbridge EDA	32,357
2172	Enbridge Gas Distribution Inc.	1991/11/01	2006/10/31	FT	Empress	Enbridge EDA	21,584
5019	Enbridge Gas Distribution Inc.	1994/11/01	2006/10/31	FT	Empress	Enbridge EDA	7,613
5445	Enbridge Gas Distribution Inc.	1995/11/01	2010/10/31	FT	Empress	Enbridge EDA	19,692
5834	Enbridge Gas Distribution Inc.	1995/11/01	2006/10/31	FT	Empress	Enbridge EDA	10,773
6646	Enbridge Gas Distribution Inc.	1996/11/01	2006/10/31	FT	Empress	Enbridge EDA	10,773
10862	Enbridge Gas Distribution Inc.	1997/11/01	2007/10/31	FT	Empress	Enbridge EDA	26,952
21987	Enbridge Gas Distribution Inc.	2003/11/01	2010/10/31	FT	Union Dawn	Enbridge EDA	114,000
1140	Enbridge Gas Distribution Inc.	1989/08/08	2007/10/31	STS	Union Parkway Belt	Enbridge EDA	35,089
13307	Enbridge Gas Distribution Inc.	1999/11/01	2006/10/31	STS	Union Parkway Belt	Enbridge EDA	35,806
21854	Enbridge Gas Distribution Inc.	2003/11/01	2006/10/31	STS	Union Parkway Belt	Enbridge EDA	9,716
						Enbridge EDA Total	**324,355**
						Grand Total	**1,501,847**

REPORTING / CONTRACT DEMAND ENERGY (CDE) REPORT - Mainline

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CONT. NO	SHIPPER	CONTRACT START DATE	CONTRACT END DATE	AGREEMENT TYPE CODE	PRIMARY RECEIPT LOCATION	PRIMARY DELIVERY AREA / POINT	CONTRACT DEMAND (GJ / D)
24483	Direct Energy Marketing Limited	2004/11/01	2007/03/31	FT	Empress	Enbridge CDA	25,000
1349	Enbridge Gas Distribution Inc.	1989/11/01	2007/10/31	FT	Empress	Enbridge CDA	47,200
29244	Enbridge Gas Distribution Inc.	2006/04/01	2007/10/31	FT	Empress	Enbridge CDA	15,000
27889	Gerdau Ameristeel Corporation	2006/11/01	2007/10/31	FT	Empress	Enbridge CDA	3,500
27072	IKO Industries Ltd.	2005/11/01	2007/10/31	FT	Empress	Enbridge CDA	1,000
27904	IKO Industries Ltd.	2006/03/01	2007/10/31	FT	Empress	Enbridge CDA	1,000
11191	Petro-Canada Oil and Gas	1998/11/01	2008/10/31	FT	Empress	Enbridge CDA	5,390
25278	PremStar Energy Canada Limited Partnership	2004/10/13	2007/10/31	FT	Empress	Enbridge CDA	1,609
25279	PremStar Energy Canada Limited Partnership	2004/10/13	2007/10/31	FT	Empress	Enbridge CDA	2,668
25280	PremStar Energy Canada Limited Partnership	2004/10/13	2007/10/31	FT	Empress	Enbridge CDA	8,478
6643	Whitby Cogeneration Limited Partnership	1996/11/01	2011/12/31	FT	Empress	Enbridge CDA	11,382
20394	Ag Energy Co-operative Ltd.	2003/11/01	2007/10/31	FT	Union Dawn	Enbridge CDA	4,700
20395	Canada Starch Operating Company Inc.	2003/11/01	2007/10/31	FT	Union Dawn	Enbridge CDA	4,398
23963	Coral Energy Canada Inc.	2004/12/01	2007/03/31	FT	Union Dawn	Enbridge CDA	0
20260	Enbridge Gas Distribution Inc.	2003/11/01	2007/10/31	FT	Union Dawn	Enbridge CDA	4,818
20266	Enbridge Gas Distribution Inc.	2003/11/01	2007/10/31	FT	Union Dawn	Enbridge CDA	145,000
20383	Greater Toronto Airports Authority	2003/11/01	2007/10/31	FT	Union Dawn	Enbridge CDA	1,100
20224	Oxy Vinyls Canada Inc.	2003/04/01	2007/10/31	FT	Union Dawn	Enbridge CDA	2,079
20581	WPS Energy Services of Canada Corp.	2003/11/01	2007/10/31	FT	Union Dawn	Enbridge CDA	2,600
2623	Enbridge Gas Distribution Inc.	1992/11/01	2007/10/31	STS	Union Parkway Belt	Enbridge CDA	153,700
15957	Enbridge Gas Distribution Inc.	2001/11/01	2007/10/31	STS	Union Parkway Belt	Enbridge CDA	92,822
18786	Enbridge Gas Distribution Inc.	2002/11/01	2007/10/31	STS	Union Parkway Belt	Enbridge CDA	37,370
28756	Greater Toronto Airports Authority	2006/04/01	2018/10/31	FT	Union Parkway Belt	Enbridge CDA	7,500
		2006/11/01	2007/03/31	STFT	Empress	Enbridge CDA	50,000
		2006/11/01	2006/11/30	STFT	Union NDA	Enbridge CDA	1,900
		2006/11/01	2007/03/31	STFT	Union Parkway Belt	Enbridge CDA	60,000
						Enbridge CDA Total	**690,214**
1338	Enbridge Gas Distribution Inc.	1989/11/01	2007/10/31	FT	Empress	Enbridge EDA	32,357
2172	Enbridge Gas Distribution Inc.	1991/11/01	2007/10/31	FT	Empress	Enbridge EDA	21,584
5019	Enbridge Gas Distribution Inc.	1994/11/01	2007/10/31	FT	Empress	Enbridge EDA	7,613
5445	Enbridge Gas Distribution Inc.	1995/11/01	2010/10/31	FT	Empress	Enbridge EDA	19,692
5834	Enbridge Gas Distribution Inc.	1995/11/01	2007/10/31	FT	Empress	Enbridge EDA	10,733
6646	Enbridge Gas Distribution Inc.	1996/11/01	2007/10/31	FT	Empress	Enbridge EDA	10,733
10862	Enbridge Gas Distribution Inc.	1997/11/01	2007/10/31	FT	Empress	Enbridge EDA	26,952
21987	Enbridge Gas Distribution Inc.	2003/11/01	2010/10/31	FT	Union Dawn	Enbridge EDA	114,000
1140	Enbridge Gas Distribution Inc.	1989/08/08	2007/10/31	STS	Union Parkway Belt	Enbridge EDA	35,089
13307	Enbridge Gas Distribution Inc.	1999/11/01	2007/10/31	STS	Union Parkway Belt	Enbridge EDA	35,806
21854	Enbridge Gas Distribution Inc.	2003/11/01	2007/10/31	STS	Union Parkway Belt	Enbridge EDA	9,716
						Enbridge EDA Total	**324,275**
						Grand Total	**1,014,489**

REPORTING / CONTRACT DEMAND ENERGY (CDE) REPORT - Mainline

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CONT. NO	SHIPPER	CONTRACT START DATE	CONTRACT END DATE	AGREEMENT TYPE CODE	PRIMARY RECEIPT LOCATION	PRIMARY DELIVERY AREA/POINT	CONTRACT DEMAND (GJ/D)
1349	Enbridge Gas Distribution Inc.	1989/11/01	2008/10/31	FT	Empress	Enbridge CDA	47,200
29244	Enbridge Gas Distribution Inc.	2006/04/01	2008/10/31	FT	Empress	Enbridge CDA	15,000
27072	IKO Industries Ltd.	2005/11/01	2008/10/31	FT	Empress	Enbridge CDA	1,000
27904	IKO Industries Ltd.	2006/03/01	2008/10/31	FT	Empress	Enbridge CDA	1,000
11191	Petro-Canada Oil and Gas	1998/11/01	2008/10/31	FT	Empress	Enbridge CDA	5,390
25278	PremStar Energy Canada Limited Partnership	2004/10/13	2008/10/31	FT	Empress	Enbridge CDA	1,609
25279	PremStar Energy Canada Limited Partnership	2004/10/13	2008/10/31	FT	Empress	Enbridge CDA	2,668
25280	PremStar Energy Canada Limited Partnership	2004/10/13	2008/10/31	FT	Empress	Enbridge CDA	8,478
6643	Whitby Cogeneration Limited Partnership	1996/11/01	2011/12/31	FT	Empress	Enbridge CDA	11,382
20394	Ag Energy Co-operative Ltd.	2003/11/01	2008/10/31	FT	Union Dawn	Enbridge CDA	4,700
20395	Canada Starch Operating Company Inc.	2003/11/01	2008/10/31	FT	Union Dawn	Enbridge CDA	4,398
20260	Enbridge Gas Distribution Inc.	2003/11/01	2008/10/31	FT	Union Dawn	Enbridge CDA	4,818
20266	Enbridge Gas Distribution Inc.	2003/11/01	2008/10/31	FT	Union Dawn	Enbridge CDA	145,000
20383	Greater Toronto Airports Authority	2003/11/01	2008/10/31	FT	Union Dawn	Enbridge CDA	1,100
20581	Integrys Energy Services of Canada Corp.	2003/11/01	2008/10/31	FT	Union Dawn	Enbridge CDA	2,600
20224	Oxy Vinyls Canada Inc.	2003/04/01	2008/10/31	FT	Union Dawn	Enbridge CDA	2,079
2623	Enbridge Gas Distribution Inc.	1992/11/01	2008/10/31	STS	Union Parkway Belt	Enbridge CDA	153,700
15957	Enbridge Gas Distribution Inc.	2001/11/01	2008/10/31	STS	Union Parkway Belt	Enbridge CDA	92,822
18786	Enbridge Gas Distribution Inc.	2002/11/01	2008/10/31	STS	Union Parkway Belt	Enbridge CDA	37,370
32708	Enbridge Gas Distribution Inc.	2007/05/01	2008/05/31	FT-NR	Union Parkway Belt	Enbridge CDA	45,455
32709	Enserco Energy Inc.	2007/05/01	2008/05/31	FT-NR	Union Parkway Belt	Enbridge CDA	45,455
28958	Goreway Station Partnership	2007/11/01	2008/10/31	FT	Union Parkway Belt	Enbridge CDA	140,000
28756	Greater Toronto Airports Authority	2006/04/01	2018/10/31	FT	Union Parkway Belt	Enbridge CDA	7,500
32710	Integrys Energy Services of Canada Corp.	2007/05/01	2008/05/31	FT-NR	Union Parkway Belt	Enbridge CDA	9,091
		2007/11/01	2007/11/30	STFT	Union NDA	Enbridge CDA	1,600
		2007/11/01	2008/03/31	STFT	Empress	Enbridge CDA	10,551
						Enbridge CDA Total	**801,966**
32625	Carleton University	2007/11/01	2012/10/31	FT	Empress	Enbridge EDA	451
1338	Enbridge Gas Distribution Inc.	1989/11/01	2008/10/31	FT	Empress	Enbridge EDA	32,357
2172	Enbridge Gas Distribution Inc.	1991/11/01	2008/10/31	FT	Empress	Enbridge EDA	21,584
5019	Enbridge Gas Distribution Inc.	1994/11/01	2008/10/31	FT	Empress	Enbridge EDA	7,613
5445	Enbridge Gas Distribution Inc.	1995/11/01	2010/10/31	FT	Empress	Enbridge EDA	19,692
5834	Enbridge Gas Distribution Inc.	1995/11/01	2008/10/31	FT	Empress	Enbridge EDA	10,773
6646	Enbridge Gas Distribution Inc.	1996/11/01	2008/10/31	FT	Empress	Enbridge EDA	10,773
10862	Enbridge Gas Distribution Inc.	1997/11/01	2008/10/31	FT	Empress	Enbridge EDA	26,952
21987	Enbridge Gas Distribution Inc.	2003/11/01	2010/10/31	FT	Union Dawn	Enbridge EDA	114,000
1140	Enbridge Gas Distribution Inc.	1989/08/08	2008/10/31	STS	Union Parkway Belt	Enbridge EDA	35,089
13307	Enbridge Gas Distribution Inc.	1999/11/01	2008/10/31	STS	Union Parkway Belt	Enbridge EDA	35,806
21854	Enbridge Gas Distribution Inc.	2003/11/01	2008/10/31	STS	Union Parkway Belt	Enbridge EDA	9,716
						Enbridge EDA Total	**324,806**
						Grand Total	**1,126,772**

UNDERTAKING TCU-2.8

UNDERTAKING

Tr. # 118

To check if there is an earlier version of draft of PowerPoint presentation.

RESPONSE

Please see attached the draft presentation referred to in the response to Shell Interrogatory #5, iii, Attachment 2, page 6 at Exhibit I, Tab 12, Schedule 5.

Note: Page 4 was intentionally left blank in the presentation on this earlier draft.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

Direct Shippers

Malini Giridhar

Issue

ENBRIDGE

Ontario Direct Shippers who deliver gas supply to EGD's franchise are not required to demonstrate upstream firm transportation arrangements

- EP&A view that these shippers utilize discretionary services to fulfill contractual obligations
- Potential to compromise EGD's ability to meet market demand if discretionary services are curtailed

Best Practices

ENBRIDGE

Union Gas requires Direct Purchase customers for all rate classes to have upstream firm transportation arrangements.

Unless otherwise authorized by Union, customers who are delivering gas to Union under direct purchase arrangements must obligate to deliver at a point(s) specified by Union, and must acquire and maintain firm transportation on all upstream pipeline systems.

US LDC's stipulate similar requirement

Discussions with OEB initiated, favourable response on requirement

Options

ENBRIDGE

1. Require firm upstream transport arrangements for all Direct Shippers for contract term; long haul or short haul
2. Require firm upstream transport arrangements for all Direct Shippers for winter season; long haul or short haul
3. Status quo with substantial penalties on failure to deliver
   - Issue of availability of gas supply, could impact ability to serve firm market

Recommendation and Strategy

- ✓ Require firm upstream transport arrangements for all Direct Shippers for contract term; long haul or short haul
  - Incorporate in Handbook effective November 1, 2009
- Letter to Direct shippers, Marketers and Agents on decision, soliciting feedback
  - Notify prior to incorporating in Handbook

UNDERTAKING TCU-2.9

UNDERTAKING

Tr. # 161

To provide an estimate of how much additional gas would cost for additional firm transportation based on current QRAM prices

RESPONSE

TCPL 2009 Eastern Zone Tolls 100% Load factor ($/Gj)		
Gj/d	**$/Gj**	**Annual Cost**
200,000	1.19	$ 86,870,000.00

EGD proposes that agents operating under Ontario ABC arrangements demonstrate firm transportation to EGD's franchise. Assuming that agents contract for TransCanada long haul FT, the costs incurred would be as shown in the annual column shown above. If EGD were to contract for this same level of long haul FT the costs incurred by EGD would be the same.

Currently, EGD credits the agent in an Ontario ABC arrangement for the TransCanada long haul toll. This cost is part of EGD's gas costs and recovered through EGDI's Board approved rates.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.11

UNDERTAKING

Tr. # 180

To provide copy of Enbridge announcement stating it will suspend turnback optionality otherwise available to Direct Purchase customers

RESPONSE

Notification of EGD's decision to suspend turnback this year was done in the form of an e-mail to Direct Purchase customers. The text of that e-mail is provided below.

> Enbridge Gas Distribution is currently addressing the risk of reduced system reliability due to non firm upstream deliveries from direct purchase arrangements through Rate Application EB-2008-0219 (Exhibit C, Tab 1, Schedule 8) filed September 26, 2008.
>
> The decision has been taken not to offer the Turnback while this application is before the OEB. Therefore, for the upcoming year, EGD will not accept applications from Western T Service customers to convert to an Ontario T Service arrangement, and Ontario T Service customers will not be permitted to change their current Turnback allocation.
>
> EGD will provide an update on Turnback next year based on the OEB's direction on the requirement to hold firm transport and system reliability concerns at that time.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.12

UNDERTAKING

Tr. # 183

To provide percentage of how much capacity is able to be turned back

RESPONSE

EGD currently has 55,093 Gj/day of TCPL FT capacity in the CDA that is coming up for renewal. This represents 100% of EGD's contracted TCPL FT capacity into the CDA. Of this amount 15,793 Gj/day (as of January 1, 2009) has been assigned to Direct Purchase customers under the Ontario T-Service option – both ABC and non-ABC. If EGD had made FT-Turnback available for November 1, 2009 100% of the 15,793 Gj/day would have been eligible for turnback.

As of January 1, 2009 there was 138,127 Gj/day of Western T-Service volumes delivered at Empress associated with customers in the CDA. If FT-Turnback had been made available for November 1, 2009 100% of the 138,127 Gj/day would be eligible for turnback with the proviso that pools with a Western Point of Acceptance in the Enbridge CDA will be limited to a cumulative incremental turnback volume of 10,000 Gj's per day which will be allotted based upon a lottery of all eligible elections. This provision is consistent with turnback notices in prior years.

EGD currently has 110,093 Gj/day of TCPL FT capacity in the EDA that is coming up for renewal. This represents 71% of EGD's contracted TCPL FT capacity into the EDA. Of this amount 32,204 Gj/day (as of January 1, 2009) has been assigned to Direct Purchase customers under the Ontario T-Service option – both ABC and non-ABC. If EGD had made FT-Turnback available for November 1, 2009 71% of the 32,204 Gj/day would have been eligible for turnback.

As of January 1, 2009 there was 25,041 Gj/day of Western T-Service volumes delivered at Empress associated with customers in the EDA. If FT-Turnback had been made available for November 1, 2009 71% of the 25,041 Gj/day would be eligible for turnback.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.13

UNDERTAKING

Tr. # 192

To reconcile Force Majeure agreements vs contracts

RESPONSE

The question and answer exchange giving rise to this undertaking specifically questions why the proposed "Force Majeure" definition in the Rate Handbook differs from the definition of "Force Majeure" in the Company's Gas Delivery Agreement ("GDA") and Large Volume Distribution Contract ("LVDC") by including:

"(d) if the Company provides Load Balancing to the Customer, failure or malfunction of any storage equipment or facilities of the Company;"

The Company has proposed the inclusion of the above subsection (d) for the Rate Handbook definition of "Force Majeure" to clarify that force majeure related to load balancing services are equally subject to force majeure allowances. Because Rates 1, 6 and 9 and bundled services include load balancing, it is appropriate to include subsection (d). This same subsection (d) is included in the Company's Rate 125 contract, to recognize the fact that load balancing is one of the services the Company provides to Rate 125 customers. Similarly, the Company's Rate 300 agreement contains a subsection (d) that reads "failure or malfunction of any storage equipment or facilities of the Company."

As noted, neither the GDA nor the LVDC include the above subsection (d). The Company's only explanation for this difference is that drafting of the Rate 125 and Rate 300 contracts occurred at a later date, and the use of storage facilities in relation to these unbundled services was considered more specifically. Despite the absence of a similar subsection (d) in the GDA and the LVDC, the general language used in subsections (a) and (c) of the definitions of "Force Majeure" in those agreements can be interpreted to apply to the Company's storage facilities.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

The Company wishes to make one further small amendment to the proposed Section O, to correct a drafting error in subsection (b), which should read:

“(b) for any reason related to dangerous or hazardous circumstances, emergencies or Force Majeure.”

The word “including” should be removed because neither emergencies nor Force Majeure are meant to be subsets of “dangerous or hazardous circumstances”.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.14

UNDERTAKING

Tr. # 193

To advise how much TCPL capacity could have been turned back for 2009

RESPONSE

Please see the undertaking response at Exhibit TCU-2.12.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-2.15

UNDERTAKING

Tr. # 199

To provide percentage of total volumes that come in on TCPL main line.

RESPONSE

The table below provides a breakdown of total deliveries for March 1, 2009.

Item # 4 represents 69% of the total deliveries via TCPL (Item #4 divided by Item #6).

TCPL pipeline supply represents 42% of the total volume to satisfy demand on that day (Item #6 divided by Item #9).

Item #5 represents deliveries via Alliance/Vector transported utilizing TCPL Short Haul capacity.

Witnesses: M. Giridhar
K. Irani
I. MacPherson

Item #	Deliveries for March 1, 2009		
	TCPL - Long Haul		
	System Supply	74,431	
	Western T-Service	168,999	
	Ontario T-Service Assignments	46,995	
	Unbundled Customer Assignments	466	
1.	EGD Contracted Capacity		290,891
	Ontario T-Service Third Party Capacity - Non ABC	212,445	
	Ontario T-Service Third Party Capacity - ABC	246,413	
2.	Total Third Party Capacity		458,858
3.	Unbundled Supply		21,799
4.	Total TCPL Long Haul - (note 1)		771,548
5.	Total TCPL Short Haul		348,818
6.	Total Pipeline Supplies		1,120,366
7.	Crowland		28,745
8.	M12 - Load Balancing		1,523,791
9.	Total Demand		2,672,902

note 1 - for purposes of this schedule Ontario T-Service deliveries by Third Parties are deemed to be TCPL Long Haul

Witnesses: M. Giridhar
K. Irani
I. MacPherson

UNDERTAKING TCU-3.3

UNDERTAKING

Tr. # 11

Provide the cost of transportation in either dollars per GJ or dollars per cubic metre or both that Enbridge includes in their bill to customers

RESPONSE

Please see schedule below.

As per the April 2009 QRAM

as per Rider A Transportation Service Rider			TCPL FT Tolls as per NEB TGI-03-2008		
	$/ m*3	$/Gj		$/ m*3	$/Gj
Tolls Credit	0.042552	1.1290	100% LF Toll	0.044851	1.1900

Witness: D. Small