David Stevens
Direct: 416.865.7783
E-mail: dstevens@airdberlis.com

October 9, 2014

BY EMAIL AND FILED VIA RESS

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

Dear Ms Walli:

Re: EB-2014-0195: Enbridge Gas Distribution 2013 Deferral and Variance Accounts

We represent Enbridge Gas Distribution Inc. (Enbridge, or the Company) in this proceeding, which relates to the clearance of balances within certain Deferral and Variance Accounts.

One of the accounts for which clearance is requested is the 2013 Ontario Hearings Cost Variance Account (2013 OHCVA). Included within that account are amounts paid by Enbridge to consultants in connection with the 2013 rate proceeding (EB-2011-0354). Enbridge has agreed to provide copies of the invoices associated with the amounts paid to these consultants that had been recorded in the 2013 OHCVA.

As indicated in response to Energy Probe Interrogatory #3 in this proceeding (Exhibit I, Tab 3, Schedule 3), the consultant costs associated with the 2013 rate proceeding are as follows:

- Concentric Energy Advisors Inc.– Benchmarking/Capital Structure - $771,000
- Mercer Ltd.– Compensation Study/Pension Estimates - $153,600
- Gannett Fleming Inc. – Depreciation Study - $58,700

The relevant invoices are attached to this letter, as Attachments A, B and C.

Some of the invoices relate in part to projects and work that was not associated with the 2013 rate proceeding, meaning that not all of the amounts within the attached invoices were recorded in the 2013 OHCVA. To assist parties in comparing the invoices to the amounts that had been recorded in the 2013 OHCVA, we offer the following comments.

Concentric Energy Advisors (Concentric) invoices

Most amounts within the Concentric invoices (except for services and disbursements in Canada) were billed in American dollars. Therefore the amounts had to be converted to Canadian dollars.

Concentric had two engagements with Enbridge during the relevant time period.

One Concentric engagement related to the "capital structure" (or equity thickness) issue within the 2013 rate proceeding. All of the Concentric invoices that relate to the "capital structure" issue are associated with work undertaken for the 2013 rate proceeding, and these were all recorded in the 2013 OHCVA. These invoices total approximately $401,100 (US), which was converted to the $394,600 (Canadian) amount that was recorded within the 2013 OHCVA. Note that the removal of this amount from the final balance of the 2013 OHCVA is addressed within the Settlement Agreement in this case, that is being filed at the same time as this letter.

The other Concentric engagement related to Enbridge's incentive regulation (IR) plan for the upcoming IR term. That work began in around March 2011. After that time, Enbridge divided its rebasing and IR plan case into two applications (the 2013 and 2014 rate applications). This meant that much of the work done by Concentric was more relevant to and used within the 2014 rate application (EB-2012-0459). When the amounts to be recorded in the 2013 OHCVA were being determined, Enbridge asked Concentric to divide the amounts in the invoices issued up to the end of the 2013 rate proceeding between the 2013 rate proceeding and the 2014 rate proceeding, to reflect what costs related to each case. The total of the invoices was approximately $1,116,000 (US), or approximately $1,109,000 (Canadian). Concentric indicated that approximately $384,000 (US) of that amount related to work on Enbridge's 2013 rate proceeding (which equated to approximately $376,400 (Canadian). The result of this allocation was that approximately $376,400 (Canadian) was recorded within the 2013 OHCVA and the balance within these Concentric invoices was allocated to Enbridge's costs for the 2014 rate proceeding.

Mercer Ltd. (Mercer) invoices

The attached invoices from Mercer relate to a variety of tasks undertaken for Enbridge during the time period up to the end of the 2013 rate proceeding. Parts of some of the Mercer invoices relate to work undertaken on a pension issue for the 2012 rate proceeding (EB-2011-0277), and to work undertaken on pension and compensation issues in the 2014 rate proceeding, and to work undertaken for Enbridge's affiliate Gazifere. There are also some items on invoices that relate to personnel issues of a non-regulatory nature. Where personal information about employees is included in Mercer's invoices, that information has been blacked-out.

The total of the Mercer invoices from the relevant time period, exclusive of HST, is approximately $323,900. Enbridge has only recorded costs that relate to Mercer's work on the 2013 rate proceeding within the 2013 OHCVA. Those costs total $156,300.

Gannett Fleming Inc. (Gannett Fleming) invoices

All of the attached Gannett Fleming invoices relate to the depreciation study filed within the 2013 rate proceeding. The full amount of these invoices, exclusive of GST, was recorded in the 2013 OHCVA ($58,700).

Please let us know if you have any questions about the foregoing.

Yours very truly,

AIRD & BERLIS LLP

David Stevens

cc. Enbridge Gas Distribution
All parties registered in EB-2014-0195

APPENDIX A (PART 1)

CONCENTRIC INVOICES RE. CAPITAL STRUCTURE ENGAGEMENT

Invoice

CONCENTRIC ENERGY ADVISORS®

August 26, 2011
Engagement No: 02759.00
Invoice No: 0005462

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from July 01, 2011 to July 31, 2011

Phase 01 Services performed in US

Professional Personnel

		Hours	Rate	Amount	
Senior VP		2.50	500.00	1,250.00	
Project Manager		4.75	325.00	1,543.75	
Consultant		5.25	290.00	1,522.50	
	Totals	12.50		4,316.25	
	Total Labor				**4,316.25**

Total this Phase **$4,316.25**

Total this Invoice **$4,316.25**

Billings to Date

	Current	Prior	Total
Labor	4,316.25	0.00	4,316.25
Totals	**4,316.25**	**0.00**	**4,316.25**

For billing inquiries, please call us at (508) 263-6200
Taxpayer ID: 01-0568063

293 Boston Post Road West, Suite 500 • Marlborough, Massachusetts 01752 • Tel 508.263.6200 • Fax 508.303.3290

Invoice

November 15, 2011
Engagement No: 02759.00
Invoice No: 0005543

CONCENTRIC ENERGY ADVISORS

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from August 01, 2011 to August 31, 2011

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	3.75	500.00	1,875.00	
Project Manager	65.50	325.00	21,287.50	
Consultant	173.25	290.00	50,242.50	
Project Assistant	.25	55.00	13.75	
Totals	242.75		73,418.75	
Total Labor				73,418.75

Reimbursable Expenses

Other Client Billable Expenses	180.00	
Total Reimbursables	180.00	180.00

Unit Billing

Copies

Black & White Copies: August 2011	28.0 Copies @ 0.08	2.24	
Total Units		2.24	2.24

Total this Phase $73,600.99

Total this Invoice $73,600.99

Billings to Date

	Current	Prior	Total
Labor	73,418.75	4,316.25	77,735.00
Expense	180.00	0.00	180.00
Unit	2.24	0.00	2.24
Totals	73,600.99	4,316.25	77,917.24

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Invoice

CONCENTRIC ENERGY ADVISORS

January 09, 2012
Engagement No: 02759.00
Invoice No: 0005697

~~Michael Lister~~ Vicki Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M5J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from November 01, 2011 to November 30, 2011

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	7.75	500.00	3,875.00	
Project Manager	28.00	325.00	9,100.00	
Consultant	6.75	290.00	1,957.50	
Totals	42.50		14,932.50	
Total Labor				**14,932.50**

Unit Billing

Copies

Black & White Copies, October 2011	34.0 Copies @ 0.08	2.72	
Total Units		2.72	2.72
	Total this Phase		**$14,935.22**
	Total this Invoice		**$14,935.22**

Billings to Date

	Current	Prior	Total
Labor	14,932.50	77,735.00	92,667.50
Expense	0.00	180.00	180.00
Unit	2.72	2.24	4.96
Totals	14,935.22	77,917.24	92,852.46

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Invoice

CONCENTRIC ENERGY ADVISORS

January 23, 2012
Engagement No: 02759.00
Invoice No: 0005772

Michael Lister
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M5J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from December 01, 2011 to December 31, 2011

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	18.75	500.00	9,375.00	
Project Manager	50.50	325.00	16,412.50	
Consultant	16.00	290.00	4,640.00	
Project Assistant	.25	55.00	13.75	
Totals	85.50		30,441.25	
Total Labor				**30,441.25**

Total this Phase **$30,441.25**

Total this Invoice **$30,441.25**

Billings to Date

	Current	Prior	Total
Labor	30,441.25	92,667.50	123,108.75
Expense	0.00	180.00	180.00
Unit	0.00	4.96	4.96
Totals	**30,441.25**	**92,852.46**	**123,293.71**

For billing inquiries, please call us at (508) 263-6200
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Invoice

February 29, 2012
Engagement No: 02759.00
Invoice No: 0005842

CONCENTRIC

~~Michael Lister~~ → Vicki Mukerson
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M5J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure
Professional Services from January 01, 2012 to January 31, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	16.75	500.00	8,375.00	
Project Manager	42.75	325.00	13,893.75	
Senior Consultant	1.00	300.00	300.00	
Totals	60.50		22,568.75	
Total Labor				22,568.75

Reimbureable Expenses

Other Client Billable Expenses	150.00	
Total Reimbursables	150.00	150.00

Unit Billing

Copies

Black & White Copies, January 2012	285.0 Copies @ 0.08	22.80	
Total Units		22.80	22.80

Total this Phase	$22,741.55
Credit: time charges	(18,000.00)
Total this Invoice	$4,741.55

Billings to Date

	Current	Prior	Total
Labor	4,568.75	123,108.75	127,677.50
Expense	150.00	180.00	330.00
Unit	22.80	4.96	27.76
Totals	4,741.55	123,293.71	128,035.26

For billing inquiries, please call us at (508) 263-6200
Taxpayer ID: 01-0568063

Invoice

CONCENTRIC ENERGY ADVISORS

June 19, 2012
Engagement No: 02759.00
Invoice No: 0006149

~~Michael Lister~~ → Vicki Murchison 2013

Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from May 01, 2012 to May 31, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Project Manager	1.00	325.00	325.00	
Totals	1.00		325.00	
Total Labor				325.00

Unit Billing

Copies

Black & White Copies, April 2012	20.0 Copies @ 0.08	1.60	
Total Units		1.60	1.60
	Total this Phase		$326.60
	Total this Invoice		$326.60

Billings to Date

	Current	Prior	Total
Labor	325.00	145,677.50	146,002.50
Expense	0.00	330.00	330.00
Unit	1.60	27.76	29.36
Totals	326.60	146,035.26	146,361.86

For billing inquiries, please call us at (508) 263-6200
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Invoice

CONCENTRIC ENERGY ADVISORS

July 20, 2012
Engagement No: 02759.00
Invoice No: 0006199

Michael Lister
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure
Professional Services from June 01, 2012 to June 30, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	3.75	500.00	1,875.00	
Totals	3.75		1,875.00	
Total Labor				1,875.00

Unit Billing

Copies

Black & White Copies, June 2012	86.0 Copies @ 0.08	6.88	
Total Units		6.88	6.88

Total this Phase	**$1,881.88**
Total this Invoice	**$1,881.88**

Billings to Date

	Current	Prior	Total
Labor	1,875.00	146,002.50	147,877.50
Expense	0.00	330.00	330.00
Unit	6.88	29.36	36.24
Totals	1,881.88	146,361.86	148,243.74

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Invoice

CONCENTRIC ENERGY ADVISORS®

August 20, 2012
Engagement No: 02759.00
Invoice No: 0006265

~~Michael Lister~~ → Vicci Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

2013

Engagement 02759.00 Enbridge Capital Structure

Professional Services from July 01, 2012 to July 31, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	7.50	500.00	3,750.00	
Project Manager	74.75	325.00	24,293.75	
Senior Consultant	4.25	300.00	1,275.00	
Consultant	34.00	290.00	9,860.00	
Analyst	2.50	215.00	537.50	
Project Assistant	2.75	55.00	151.25	
Totals	125.75		39,867.50	
Total Labor				**39,867.50**

Unit Billing

Copies

Black & White Copies, July 2012	665.0 Copies @ 0.08	53.20	
Total Units		53.20	53.20

Total this Phase	**$39,920.70**
Total this Invoice	**$39,920.70**

Billings to Date

	Current	Prior	Total
Labor	39,867.50	147,877.50	187,745.00
Expense	0.00	330.00	330.00
Unit	53.20	36.24	89.44
Totals	39,920.70	148,243.74	188,164.44

For billing inquiries, please call us at (508) 263-6200
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Invoice

September 21, 2012
Engagement No: 02759.00
Invoice No: 0006352

CONCENTRIC ENERGY ADVISORS

~~Michael Lister~~ → Vica Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure
Professional Services from August 01, 2012 to August 31, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	17.25	500.00	8,625.00	
Project Manager	34.25	325.00	11,131.25	
Senior Consultant	6.25	300.00	1,875.00	
Project Assistant	71.00	55.00	3,905.00	
Totals	128.75		25,536.25	
Total Labor				25,536.25

Reimbursable Expenses

Billable Travel Expenses	1,118.76	
Billable Meals & Entertainment Expenses	7.16	
Total Reimbursables	1,125.92	1,125.92

Unit Billing

Color Copies			
Color Copies, August 2012	18.0 Clr Copies @ 0.50	9.00	
Copies			
Black & White Copies, August 2012	8,120.0 Copies @ 0.08	649.60	
Total Units		658.60	658.60

Total this Phase **$27,320.77**

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	17.75	500.00	8,875 00	
Project Manager	21.00	325.00	6,825.00	
Totals	38.75		15,700 00	
Total Labor				15,700.00

Reimbursable Expenses

Billable Travel Expenses	1,226.73	
Billable Meals & Entertainment Expenses	234.58	
HST at 13%	2,041.00	
Total Reimbursables	3,502.31	3,502.31

Total this Phase **$19,202.31**

Total this Invoice **$46,523.08**

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Invoice

October 15, 2012
Engagement No: 02759.00
Invoice No: 0006384

CONCENTRIC ENERGY ADVISORS

Michael Lister
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from September 01, 2012 to September 30, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	10.00	500.00	5,000.00	
Project Manager	19.50	325.00	6,337.50	
Senior Consultant	11.25	300.00	3,375.00	
Project Assistant	4.50	55.00	247.50	
Totals	45.25		14,960.00	
Total Labor				14,960.00

Reimbursable Expenses

Billable Travel Expenses	3,123.15	
Billable Meals & Entertainment Expenses	4.55	
Total Reimbursables	3,127.70	3,127.70

Unit Billing

Copies

Black & White Copies, September 2012	707.0 Copies @ 0.08	56.56	
Total Units		56.56	56.56

Total this Phase $18,144.26

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	17.75	500.00	8,875.00	
Project Manager	25.50	325.00	8,287.50	
Totals	43.25		17,162.50	
Total Labor				17,162.50

Reimbursable Expenses

Billable Travel Expenses	296.69	
Billable Meals & Entertainment Expenses	123.94	
HST at 13%	$2,231.13	
Total Reimbursables	2,651.76	2,651.76

Total this Phase $19,814.26

Total this Invoice $37,958.52

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Invoice

December 4, 2012
Engagement No: 02759.00
Invoice No: 0006481

CONCENTRIC ENERGY ADVISORS®

~~Michael Lister~~ → Vicki Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure
Professional Services from October 01, 2012 to October 31, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	33.50	500.00	16,750.00	
Project Manager	46.75	325.00	15,193.75	
Senior Consultant	12.75	300.00	3,825.00	
Assistant Consultant	3.00	255.00	765.00	
Project Assistant	2.50	55.00	137.50	
Totals	98.50		36,671.25	
Total Labor				36,671.25

Reimbursable Expenses

Billable Travel Expenses	3,540.90	
Billable Meals & Entertainment Expenses	2.11	
Total Reimbursables	3,543.01	3,543.01

Unit Billing

Copies

Black & White Copies, October 2012	157.0 Copies @ 0.08	12.56	
Total Units		12.56	12.56

Total this Phase **$40,226.82**

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	26.00	500.00	13,000.00	
Project Manager	23.25	325.00	7,556.25	
Totals	49.25		20,556.25	
Total Labor				20,556.25

Reimbursable Expenses

Billable Travel Expenses	1,917.57	
Billable Meals & Entertainment Expenses	290.97	
HST at 13% (Business ID: 81804 4141 RT0001)	2,672.31	
Total Reimbursables	4,880.85	4,880.85

Total this Phase **$25,437.10**

Total this Invoice **$65,663.92**

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Invoice

December 14, 2012
Engagement No: 02759.00
Invoice No: 0006519

CONCENTRIC ENERGY ADVISORS

~~Michael Lister~~ → Vicki Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure

Professional Services from November 01, 2012 to November 30, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	48.75	500.00	24,375.00	
Project Manager	89.00	325.00	28,925.00	
Senior Consultant	1.75	300.00	525.00	
Project Assistant	28.75	55.00	1,581.25	
Totals	168.25		55,406.25	
Total Labor				55,406.25

Reimbursable Expenses

Billable Travel Expenses	2,833.59	
Billable Meals & Entertainment Expenses	4.98	
Total Reimbursables	2,838.57	2,838.57

Unit Billing

Color Copies			
Color Copies, November 2012	109 0 Clr Copies @ 0.50	54.50	
Copies			
Black & White Copies, November 2012	1,691.0 Copies @ 0.08	135.28	
Total Units		189.78	189.78
	Total this Phase		$58,434.60

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	18.75	500.00	9,375.00	
Project Manager	25.25	325.00	8,206.25	
Totals	44.00		17,581.25	
Total Labor				17,581.25

Reimbursable Expenses

Billable Travel Expenses	931.07	
Billable Meals & Entertainment Expenses	236.72	
HST - Ontario (Business ID: 81804 4141 RT0001)	2,285.56	
Total Reimbursables	3,453.35	3,453.35
Total this Phase		$21,034.60
Total this Invoice		$79,469.20

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Invoice

January 10, 2013
Engagement No: 02759.00
Invoice No: 0006611

CONCENTRIC
ENERGY ADVISORS

~~Michael Lister~~ > Vicki Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02759.00 Enbridge Capital Structure
Professional Services from December 01, 2012 to December 31, 2012

Phase 01 Services performed in US

Professional Personnel

	Hours	Rate	Amount	
Project Manager	1.50	325.00	487.50	
Totals	1.50		487.50	
Total Labor				487.50

Reimbursable Expenses

Billable Travel Expenses	840.79	
Total Reimbursables	840.79	840.79
Total this Phase		$1,328.29
Total this Invoice		$1,328.29

Billings to Date

	Current	Prior	Total
Labor	487.50	391,318.75	391,806.25
Expense	840.79	16,223.47	17,064.26
Unit	0.00	1,006.94	1,006.94
Totals	1,328.29	408,549.16	409,877.45

For billing inquiries, please call us at (508) 263-6200
Taxpayer ID: 01-0568063

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APPENDIX A (PART 2)

CONCENTRIC INVOICES RE. IR PLAN ENGAGEMENT

Invoice

CONCENTRIC ENERGY ADVISORS

March 02, 2011
Engagement No: 02702.00
Invoice No: 0005067

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from January 01, 2011 to January 31, 2011

Professional Personnel

	Hours	Rate	Amount	
Senior VP	71.25	500.00	35,625.00	
Vice President	4.00	425.00	1,700.00	
Assistant VP	64.50	375.00	24,187.50	
Project Manager	10.25	325.00	3,331.25	
Consultant	63.75	290.00	18,487.50	
Associate	2.50	140.00	350.00	
Project Assistant	6.00	55.00	330.00	
Totals	222.25		84,011.25	
Total Labor				84,011.25

Unit Billing

Copies

Black&White Copies Month of Jan 2011	783.0 Copies @ 0.08	62.64	
Total Units		62.64	62.64

Billing Limits	Current	Prior	To-Date
Labor	84,011.25	0.00	84,011.25

Goodwill Adjustment -20,023.25

Total this Invoice USD $64,050.64

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

293 Boston Post Road West Suite 500 • Marlborough, Massachusetts 01752 • Tel 508.263.6200 • Fax 508.303.3290

Invoice

CONCENTRIC ENERGY ADVISORS

April 06, 2011
Engagement No: 02702.00
Invoice No: 0005152

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from February 01, 2011 to February 28, 2011

Professional Personnel

	Hours	Rate	Amount	
Senior VP	75.50	500.00	37,750.00	
Vice President	2.00	425.00	850.00	
Assistant VP	68.50	375.00	25,687.50	
Consultant	84.50	290.00	24,505.00	
Associate	1.00	140.00	140.00	
Project Assistant	8.75	55.00	481.25	
Totals	240.25		89,413.75	
Total Labor				89,413.75

Reimbursable Expenses

Billable Travel Expenses	1,749.03	
Billable Meals & Entertainment Expenses	25.00	
Total Reimbursables	1,774.03	1,774.03

Unit Billing

Copies

Black & White Copies February 2011	43.0 Copies @ 0.08	3.44	
Total Units		3.44	3.44

Total this Invoice **$91,191.22**

Outstanding Invoices

Number	Date	Balance
0005067	3/2/2011	64,050.64
Total		64,050.64

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

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Invoice

CONCENTRIC ENERGY ADVISORS

April 27, 2011
Engagement No: 02702.00
Invoice No: 0005171

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from March 01, 2011 to March 31, 2011

Professional Personnel

	Hours	Rate	Amount	
Senior VP	100.50	500.00	50,250.00	
Assistant VP	48.50	375.00	18,187.50	
Consultant	99.50	290.00	28,855.00	
Analyst	2.25	215.00	483.75	
Associate	55.00	140.00	7,700.00	
Project Assistant	73.50	55.00	4,042.50	
Totals	379.25		109,518.75	
Total Labor				109,518.75

Reimbursable Expenses

Billable Meals & Entertainment Expenses	54.38	
Other Client Billable Expenses	138.60	
Total Reimbursables	192.98	192.98
Total this Invoice		$109,711.73

Outstanding Invoices

Number	Date	Balance
0005067	3/2/2011	64,050.64
0005152	4/6/2011	91,191.22
Total		155,241.86

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0588063

Invoice

CONCENTRIC ENERGY ADVISORS®

June 10, 2011
Engagement No: 02702.00
Invoice No: 0005276

~~Michael Lister~~ Vicki Murchison
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from April 01, 2011 to April 30, 2011

Professional Personnel

	Hours	Rate	Amount	
Senior VP	69.50	500.00	34,750.00	
Vice President	1.00	425.00	425.00	
Assistant VP	33.75	375.00	12,656.25	
Senior Consultant	11.50	300.00	3,450.00	
Consultant	27.75	290.00	8,047.50	
Assistant Consultant	42.00	255.00	10,710.00	
Analyst	13.25	215.00	2,848.75	
Associate	104.00	140.00	14,560.00	
Project Assistant	3.00	55.00	165.00	
Totals	305.75		87,612.50	
Total Labor				**87,612.50**

Reimbursable Expenses

Billable Travel Expenses	2,076.71	
Billable Meals & Entertainment Expenses	63.00	
Other Client Billable Expenses	3.15	
Total Reimbursables	**2,142.86**	**2,142.86**

Unit Billing

Copies

Black & White Copie April 2011	3,303.0 Copies @ 0.08	264.24	
Total Units		**264.24**	**264.24**

Total this Invoice **$90,019.60**

Outstanding Invoices

Number	Date	Balance
0005087	3/2/2011	64,050.64
0005152	4/6/2011	91,191.22
0005171	4/27/2011	109,711.73
Total		**264,953.59**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

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Invoice

CONCENTRIC ENERGY ADVISORS®

June 30, 2011
Engagement No: 02702.00
Invoice No: 0005367

~~Michael Lister~~ Vicki Murchison
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from May 01, 2011 to May 31, 2011

Professional Personnel

	Hours	Rate	Amount	
Senior VP	53.75	500.00	26,875.00	
Assistant VP	52.50	375.00	19,687.50	
Consultant	39.75	290.00	11,527.50	
Analyst	6.75	215.00	1,451.25	
Project Assistant	3.50	55.00	192.50	
Totals	156.25		59,733.75	
Total Labor				59,733.75

Unit Billing

Copies

Black & White Copies Month of May 2011	128.0 Copies @ 0.08	10.24	
Total Units		10.24	10.24
	Total this Invoice		$59,743.99

Outstanding Invoices

Number	Date	Balance
0005067	3/2/2011	64,050.64
0005152	4/6/2011	91,191.22
0005171	4/27/2011	109,711.73
0005276	6/10/2011	90,019.60
Total		354,973.19

For billing inquiries, please call us at (508) 263-6200 ext. 6268
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Invoice

CONCENTRIC ENERGY ADVISORS

August 11, 2011
Engagement No: 02702.00
Invoice No: 0005439

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from June 01, 2011 to June 30, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	82.25	500.00	41,125.00	
Assistant VP	36.25	375.00	13,593.75	
Consultant	29.50	290.00	8,555.00	
Analyst	56.75	215.00	12,201.25	
Project Assistant	1.00	55.00	55.00	
Totals	205.75		75,530.00	
Total Labor				75,530.00

Reimbursable Expenses

Billable Travel Expenses	1,546.48	
Total Reimbursables	1,546.48	1,546.48

Unit Billing

Copies

Black & White Copies: June 2011	12.0 Copies @ 0.08	.96	
Total Units		.96	.96

Total this Phase $77,077.44

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	6.00	500.00	3,000.00	
Totals	6.00		3,000.00	
Total Labor				3,000.00

Reimbursable Expenses

Billable Travel Expenses	172.30	
Billable Meals & Entertainment Expenses	3.74	
HST at 13% (Business Number 81804 4141 RT0001)	390.00	
Total Reimbursables	566.04	566.04

See Page 6

Total this Phase $3,566.04

Total this Invoice $80,643.48

Outstanding Invoices

Number	Date	Balance
0005276	6/10/2011	90,019.60

Invoice

CONCENTRIC ENERGY ADVISORS®

August 26, 2011
Engagement No: 02702.00
Invoice No: 0005463

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan
Professional Services from July 01, 2011 to July 31, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	84.00	500.00	42,000.00	
Assistant VP	38.50	375.00	14,437.50	
Consultant	64.25	290.00	18,632.50	
Assistant Consultant	26.50	255.00	6,757.50	
Analyst	100.50	215.00	21,607.50	
Project Assistant	2.00	55.00	110.00	
Totals	315.75		103,545.00	
Total Labor				103,545.00

Unit Billing

Copies

Black & White Copies: July 2011	28.0 Copies @ 0.08	2.24	
Total Units		2.24	2.24
	Total this Phase		$103,547.24
	Total this Invoice		$103,547.24

Outstanding Invoices

Number	Date	Balance
0005276	6/10/2011	90,019.60
0005367	6/30/2011	59,743.99
0005439	8/11/2011	80,253.48
Total		230,017.07

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Taxpayer ID: 01-0568063

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Invoice

November 15, 2011
Engagement No: 02702.00
Invoice No: 0005538

CONCENTRIC ENERGY ADVISORS®

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from August 01, 2011 to August 31, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	94.00	500.00	47,000.00	
Assistant VP	63.50	375.00	23,812.50	
Consultant	46.00	290.00	13,340.00	
Assistant Consultant	39.75	255.00	10,136.25	
Analyst	17.00	215.00	3,655.00	
Project Assistant	4.25	55.00	233.75	
Totals	264.50		98,177.50	
Total Labor				98,177.50

Reimbursable Expenses

Billable Meals & Entertainment Expenses	24.00	
Other Client Billable Expenses	25.39	
Total Reimbursables	49.39	49.39

Unit Billing

Copies

Black & White Copies: August 2011	60.0 Copies @ 0.08	4.80	
Total Units		4.80	4.80

Total this Phase **$98,231.69**

Total this Invoice **$98,231.69**

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Invoice

November 17, 2011
Engagement No: 02702.00
Invoice No: 0005577

CONCENTRIC ENERGY ADVISORS

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from September 01, 2011 to September 30, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	61.00	500.00	30,500.00	
Assistant VP	30.00	375.00	11,250.00	
Consultant	32.75	290.00	9,497.50	
Assistant Consultant	49.75	255.00	12,686.25	
Analyst	18.50	215.00	3,977.50	
Project Assistant	7.00	55.00	385.00	
Totals	199.00		68,296.25	
Total Labor				68,296.25

Total this Phase $68,296.25

Total this Invoice $68,296.25

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

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Invoice

CONCENTRIC ENERGY ADVISORS®

November 30, 2011
Engagement No: 02702.00
Invoice No: 0005666

Michael Lister
Enbridge Gas Distribution
500 Consumers Road
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from October 01, 2011 to October 31, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	26.00	500.00	13,000.00	
Assistant VP	44.00	375.00	16,500.00	
Consultant	5.75	290.00	1,667.50	
Assistant Consultant	10.00	255.00	2,550.00	
Analyst	.50	215.00	107.50	
Project Assistant	3.00	55.00	165.00	
Totals	89.25		33,990.00	
Total Labor				**33,990.00**

Reimbursable Expenses

Other Client Billable Expenses	47.24	
Total Reimbursables	47.24	**47.24**

Total this Phase	**$34,037.24**
Total this Invoice	**$34,037.24**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
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Invoice

CONCENTRIC ENERGY ADVISORS®

January 09, 2012
Engagement No: 02702.00
Invoice No: 0005699

~~Michael Lister~~ Vicki Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from November 01, 2011 to November 30, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	29.00	500.00	14,500.00	
Assistant VP	24.00	375.00	9,000.00	
Consultant	9.25	290.00	2,682.50	
Assistant Consultant	2.25	255.00	573.75	
Analyst	2.00	215.00	430.00	
Totals	66.50		27,186.25	
Total Labor				**27,186.25**

Unit Billing

Copies			
Black & White Copies, October 2011	247.0 Copies @ 0.08	19.76	
Total Units		19.76	19.76

Total this Phase **$27,206.01**

Total this Invoice **$27,206.01**

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Taxpayer ID: 01-0568063

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Invoice

CONCENTRIC ENERGY ADVISORS

January 23, 2012
Engagement No: 02702.00
Invoice No: 0005773

Michael Lister
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan
Professional Services from December 01, 2011 to December 31, 2011

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	4.75	500.00	2,375.00	
Assistant VP	16.75	375.00	6,281.25	
Project Manager	.50	325.00	162.50	
Consultant	19.00	290.00	5,510.00	
Assistant Consultant	3.50	255.00	892.50	
Analyst	7.50	215.00	1,612.50	
Totals	52.00		16,833.75	
Total Labor				**16,833.75**

Unit Billing

Copies

Black & White Copies, December 2011	154.0 Copies @ 0.08	12.32	
Total Units		12.32	**12.32**
	Total this Phase		**$16,846.07**
	Total this Invoice		**$16,846.07**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

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Invoice

CONCENTRIC ENERGY ADVISORS®

February 29, 2012
Engagement No: 02702.00
Invoice No: 0005841

~~Michael Lister~~ VICKI MURCHISON
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M5J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan
Professional Services from January 01, 2012 to January 31, 2012

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	3.25	500.00	1,625.00	
Assistant VP	8.75	375.00	3,281.25	
Consultant	5.00	290.00	1,450.00	
Totals	17.00		6,356.25	
Total Labor				6,356.25

Unit Billing

Color Copies			
Color Copies, January 2012	59.0 Clr Copies @ 0.50	29.50	
Copies			
Black & White Copies, January 2012	99.0 Copies @ 0.08	7.92	
Total Units		37.42	37.42
	Total this Phase		$6,393.67
	Total this Invoice		$6,393.67

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Taxpayer ID: 01-0568063

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Invoice

July 20, 2012
Engagement No: 02702.00
Invoice No: 0006198

CONCENTRIC ENERGY ADVISORS

Michael Lister
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P6
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from June 01, 2012 to June 30, 2012

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	31.00	500.00	15,500.00	
Assistant VP	69.50	375.00	26,062.50	
Assistant Consultant	58.75	255.00	14,981.25	
Analyst	34.00	215.00	7,310.00	
Project Assistant	2.50	55.00	137.50	
Totals	195.75		63,991.25	
Total Labor				63,991.25

Reimbursable Expenses

Billable Travel Expenses	5,753.69	
Billable Meals & Entertainment Expenses	20.36	
Total Reimbursables	5,774.05	5,774.05

Unit Billing

Copies

Black & White Copies, June 2012	870.0 Copies @ 0.08	69.60	
Total Units		69.60	69.60

Total this Phase $69,834.90

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	13.00	500.00	6,500.00	
Assistant VP	7.00	375.00	2,625.00	
Totals	20.00		9,125.00	
Total Labor				9,125.00

Reimbursable Expenses

Billable Travel Expenses	864.92	
Billable Meals & Entertainment Expenses	168.62	
HST – 13% of services provided in Canada (Bus. ID # 81804 4141 RT0001)	1,186.25	
Total Reimbursables	2,219.79	2,219.79

Total this Phase $11,344.79

Total this Invoice $81,179.69

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Invoice

CONCENTRIC ENERGY ADVISORS®

August 20, 2012
Engagement No: 02702.00
Invoice No: 0006266

~~Michael Lister~~ → VICKI MURCHISON
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

2013

Engagement 02702.00 Enbridge IR Plan

Professional Services from July 01, 2012 to July 31, 2012

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	33.00	500.00	16,500.00	
Assistant VP	51.25	375.00	19,218.75	
Senior Consultant	11.00	300.00	3,300.00	
Analyst	39.75	215.00	8,546.25	
Totals	135.00		47,565.00	
Total Labor				**47,565.00**

Unit Billing

Copies

Black & White Copies, July 2012	272.0 Copies @ 0.08	21.76	
Total Units		21.76	21.76
	Total this Phase		**$47,586.76**
	Total this Invoice		**$47,586.76**

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Taxpayer ID: 01-0568063

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Invoice

September 21, 2012
Engagement No: 02702.00
Invoice No: 0006351

CONCENTRIC
ENERGY ADVISORS

~~Michael Lister~~ → Vicki Murchison
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from August 01, 2012 to August 31, 2012

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	29.50	500.00	14,750.00	
Assistant VP	52.00	375.00	19,500.00	
Assistant Consultant	17.25	255.00	4,398.75	
Analyst	61.00	215.00	13,115.00	
Project Assistant	5.25	55.00	288.75	
Totals	165.00		52,052.50	
Total Labor				52,052.50

Reimbursable Expenses

Billable Travel Expenses	2,556.59	
Billable Meals & Entertainment Expenses	4.58	
Other Client Billable Expenses	14.66	
Total Reimbursables	2,575.83	2,575.83

Unit Billing

Copies

Black & White Copies, August 2012	1,439.0 Copies @ 0.08	115.12	
Total Units		115.12	115.12

Total this Phase $54,743.45

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	7.00	500.00	3,500.00	
Assistant VP	8.00	375.00	3,000.00	
Totals	15.00		6,500.00	
Total Labor				6,500.00

Reimbursable Expenses

Billable Travel Expenses	1,010.69	
Billable Meals & Entertainment Expenses	106.11	
HST at 13%	845.00	
Total Reimbursables	1,961.80	1,961.80

Total this Phase $8,461.80

Total this Invoice $63,205.25

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Invoice

October 15, 2012
Engagement No: 02702.00
Invoice No: 0006385

CONCENTRIC ENERGY ADVISORS®

Michael Lister
Enbridge Gas Distribution
500 Consumers Rd
North York, ON M2J 1P8
Canada

Engagement 02702.00 Enbridge IR Plan

Professional Services from September 01, 2012 to September 30, 2012

Phase 01 Services performed in the US

Professional Personnel

	Hours	Rate	Amount	
Senior VP	29.75	500.00	14,875.00	
Assistant VP	48.75	375.00	18,281.25	
Assistant Consultant	6.50	255.00	1,657.50	
Analyst	115.25	215.00	24,778.75	
Totals	200.25		59,592.50	
Total Labor				59,592.50

Reimbursable Expenses

Billable Travel Expenses	1,198.49	
Billable Meals & Entertainment Expenses	16.61	
Other Client Billable Expenses	19.41	
Total Reimbursables	1,234.51	1,234.51

Unit Billing

Copies

Black & White Copies, September 2012	421.0 Copies @ 0.08	33.68	
Total Units		33.68	33.68

Total this Phase $60,860.69

Phase 02 Services performed in Canada

Professional Personnel

	Hours	Rate	Amount	
Senior VP	16.75	500.00	8,375.00	
Assistant VP	8.00	375.00	3,000.00	
Totals	24.75		11,375.00	
Total Labor				11,375.00

Reimbursable Expenses

Billable Travel Expenses	1,047.39	
Billable Meals & Entertainment Expenses	135.06	
HST at 13%	1,478.75	
Total Reimbursables	2,661.20	2,661.20

Total this Phase $14,036.20

Total this Invoice $74,896.89

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APPENDIX B

MERCER INVOICES

MERCER

Page 2
02 September 2011
Marc Weil
Enbridge Gas Distribution Inc.

Enbridge Gas Distribution Inc.
Schedule of Services
Invoice No. 75369165

For consulting services rendered by Mercer staff for the period of June 2011 including:

Compensation Study

- Prepare for and participate in a project planning meeting to discuss our work plan and confirm the project objectives, scope, deliverables and timeline.
- Other related phone calls, emails and project management during this period.

Total Fees:	**$3,768.75**
HST:	**$489.94**
Total:	**$4,258.69**

MERCER

Page 2
02 September 2011
Marc Weil
Enbridge Gas Distribution Inc.

Enbridge Gas Distribution Inc.
Schedule of Services
Invoice No. 75366283

For consulting services rendered by Mercer staff for the period of July 2011 including:

Compensation Study

- Prepare for and participate in weekly update meetings with Enbridge
- Review Enbridge job matches to survey benchmarks in the Towers Watson Compensation Data Base to ensure accuracy
- Confirm the appropriateness of the benchmark matches with Enbridge
- Analyze the market data and determine Enbridge's relative positioning, by job and employee type, to the market compensation data
- Other related phone calls, emails and project management during this period.

Total Fees:	**$10,657.75**
HST:	**$1,385.51**
Total:	**$12,043.26**

MERCER

Page 2
16 September 2011
Marc Weil
Enbridge Gas Distribution Inc.

Enbridge Gas Distribution Inc.
Schedule of Services
Invoice No. 75370157

For consulting services rendered by Mercer staff for the period of August 2011 including:

Compensation Study

- Prepare for and participate in weekly update meetings with Enbridge
- Review Enbridge job matches to survey data
- Correspondence with Enbridge to confirm benchmark matches
- Analyze market data and determine Enbridge's relative positioning by job and employee type
- Compile preliminary findings for an in-person meeting on August 30, 2011
- Other related phone calls, emails and project management during this period

Total Fees:	**$47,882.50**
HST:	**$6,224.73**
Total:	**$54,107.23**

MERCER

Page 2
17 October 2011
Marc Weil
Enbridge Gas Distribution Inc.

Enbridge Gas Distribution Inc.
Schedule of Services
Invoice No. 75373680

For consulting services rendered by Mercer staff for the period of September 2011 including:

Compensation Study

- Prepare for and participate in weekly update meetings with Enbridge
- On-going work on competitive analysis: benefits and retirement
- Prepare a comprehensive draft report of our summary of findings that includes detailed and summarized market information and compares Enbridge's current compensation levels to the market
- Other related phone calls, emails, peer review and project management during this period

Total Fees:	**$17,698.07**
HST:	**$2,300.75**
Total:	**$19,998.82**

MERCER

Page 2
07 November 2011
Marc Weil
Enbridge Gas Distribution Inc.

Enbridge Gas Distribution Inc.
Schedule of Services
Invoice No. 75376716

For consulting services rendered by Mercer staff for the period of October 2011 including:

Compensation Study

- Prepare for and participate in weekly update meetings with Enbridge
- Conduct a supplementary LTI data analysis and prepare a report of findings
- On-going analysis as it relates to the Compensation Study
- Prepare for and attend Client meeting to present Compensation Study report, October 26, 2011
- Other related phone calls, emails, peer review and project management during this period

Total Fees:	**$11,650.00**
HST:	**$1,514.50**
Total:	**$13,164.50**

INVOICE SCHEDULE
INVOICE NO. 78402717

Invoice Period:	April 1, 2012 to April 30, 2012
Client Account:	Enbridge Gas Distribution Inc. (c/o Enbridge Inc.)
Attention:	Mr. Chris Heller

Following a review of its expense reimbursement policy from the pension plans, Enbridge may then decide to charge all or part of the following items to the pension plan.

Retirement Consulting

Enbridge Gas Distribution **$ 40,949.22**
EGD - RPP - Day-to-Day Issues

- Responding to queries from client
  - PQ bridge benefits - C Koenders
  - Optional forms on retirement - C Koenders
  - De-risking - C Heller
  - Contribution reconciliation from fall estimate - C Heller
  - Pension division - C Heller/M Taef
- Preparation and presentation on changes to pension legislation and pension division rules
- Regulatory pension projection calculations for 2013 - 2017 — Bsy item
- Determining normal cost % of pay for total compensation statements
- Review of Ariel/Financial Navigator systems
  Corporate Pension Metrics and benchmarking information for C Heller
- Benefit calculations
  - Grow-in and severance calculation for [redacted]
  - Deferred retirement calcuation [redacted]
  - Death calculation for [redacted]
  - Marriage breakdown for [redacted]
- Project management
- Peer reviews

Time charges	$	43,563.00
6% discount	$	(2,613.78)
Amount to be billed to EGD RPP	$	40,949.22

Our Fees	$ 40,949.22
Disbursements at Cost	-
G.S.T.	2,047.46
Total Fees	$ 42,996.68

INVOICE SCHEDULE
INVOICE NO. 75405729

Invoice Period:	May 1, 2012 to May 31, 2012
Client Account:	Enbridge Gas Distribution Inc. (c/o Enbridge Inc.)
Attention:	Mr. Chris Heller

Following a review of its expense reimbursement policy from the pension plans, Enbridge may then decide to charge all or part of the following items to the pension plan.

Retirement Consulting

Enbridge Gas Distribution **$ 30,567.30**
EGD - RPP - Day-to-Day Issues

- Responding to queries from client
  - PQ bridge benefits - C Koenders
  - Pension division - C Heller/M Taef
  - Contribution holidays - C Heller
- Regulatory pension projection calculations for 2013 - 2017 and preliminary work on OEB report
- Administrative tools audit
- Benefit calculations
  - Grow-in and severance calculation for [redacted]
  - Deferred retirement calcuation for [redacted]
  - Death calculation for [redacted]
  - Marriage breakdown for [redacted]
- Project management
- Peer reviews

Time charges	$	32,518.40
6% discount	$	(1,951.10)
Amount to be billed to EGD RPP	$	30,567.30

Our Fees	$ 30,567.30
Disbursements at Cost	-
G.S.T.	1,528.37
Total Fees	$ 32,095.67

INVOICE SCHEDULE
Re-issue of Invoice No. 75417856
INVOICE NO. 75421065

Invoice Period: June 1, 2012 to June 30, 2012
Client Account: Enbridge Gas Distribution Inc. (c/o Enbridge Inc.)

Attention: Mr. Chris Heller

Following a review of its expense reimbursement policy from the pension plans, Enbridge may then decide to charge all or part of the following items to the pension plan.

Retirement Consulting

Enbridge Gas Distribution **$ 35,728.00**
EGD - RPP - Day-to-Day Issues

- Responding to queries from client
  - Canada/US total compensation accruals (C Koenders)
  - Trust agreements (S Heroux)
  - CPP Offset calculation for pensions deferred to age 65 (C Koenders)
  - Ontario marital breakdown rules [redacted]
  - Ontario grow-in rules [redacted]
- Quarterly status meeting
- Update to 2013-2017 and additional 2018 regulatory projections requested by A Patel
- Gazifere projections requested by A Patel
- Benefit Calculations
  - MPO for [redacted]
  - MPO for [redacted]
- Amendment #1 to plan text
  - Drafting amendment which revises definition of spouse/final average earnings and incorporating new ON grow-in rules
  - Discussions with client
- Administrative system audit
- Project management
- Peer review

Time charges	**$**	**38,008.00**
6% discount	**$**	**(2,280.00)**
Amount to be billed to EGD RPP	**$**	**35,728.00**

Our Fees	**$ 35,728.00**
Disbursements at Cost	**-**
G.S.T.	**1,786.40**
Total Fees	**$ 37,514.40**

INVOICE SCHEDULE
INVOICE NO. 75414144

Invoice Period: July 1, 2012 to July 31, 2012
Client Account: Enbridge Gas Distribution Inc. (c/o Enbridge Inc.)

Attention: Mr. Chris Heller

Following a review of its expense reimbursement policy from the pension plans, Enbridge may then decide to charge all or part of the following items to the pension plan.

Retirement Consulting

Enbridge Gas Distribution **$ 67,997.00**
EGD - RPP - Day-to-Day Issues

- Responding to queries from client
  - Marital breakdown flow charts for AB, SK and ON [redacted]
- Responding to queries related to OEB regulatory requests
  - Responding to OEB IR (A. Patel)
  - Historical immunization costings (C. Heller)
  Heller)
  - EGD regulatory projections for Gazifère
- Intraplan transfer calculations
- Benefit Calculations
  - Early retirement for [redacted]
  - CV calculation for [redacted]
  - Death benefit calculation for [redacted]
- Administrative system audit
- Project management
- Peer review

Time charges	**$**	**72,337.00**
6% discount	$	(4,340.00)
Amount to be billed to EGD RPP	**$**	**67,997.00**

Our Fees	$ 67,997.00
Disbursements at Cost	-
G.S.T.	3,399.85
Total Fees	$ 71,396.85

INVOICE SCHEDULE
INVOICE NO. 75417370

Invoice Period: August 1, 2012 to August 31, 2012
Client Account: Enbridge Gas Distribution Inc. (c/o Enbridge Inc.)

Attention: Mr. Chris Heller

Following a review of its expense reimbursement policy from the pension plans, Enbridge may then decide to charge all or part of the following items to the pension plan.

Retirement Consulting

Enbridge Gas Distribution — **$ 17,286.00**
EGD - RPP Day-to-Day Issues

- Responding to queries from client
  - Marital breakdown flow charts for AB, SK and ON [redacted]
  - CV methodology and ARIEL factor matching (Chris)
  - ON questions: small benefit rule and grow-in methodology (Cindy, Chris)
- Responding to queries related to OEB regulatory requests
  - Gazifère questions (A. Patel)
- Memo and discussion on letter of credit for EGD RPP
- 2013 rate case - preparation and attendance at witness training
- Intraplan transfer calculations
- Benefit Calculations
  - Early retirement fo[redacted]
  - CV calculation for[redacted]
  - Retirement severance calculation for Ionson
- Project management
- Peer review

Time charges	$	18,389.00
6% discount	$	(1,103.00)
Amount to be billed to EGD RPP	$	17,286.00

Our Fees	$ 17,286.00
Disbursements at Cost	-
G.S.T.	864.30
Total Fees	$ 18,150.30

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INVOICE SCHEDULE

Invoice Period: September 1, 2012 to September 30, 2012
Client Account: Enbridge Gas Distribution

Attention: Mr. Samir Chhelavda

Health & Group Benefits Consulting

OPEB Accounting
In-Scope Core Activities $ 5,659.75
Fixed Fee Project

- Activities pertaining to Annual OPEB Accounting at December 31, 2012 Measurement date

- Complete description of activities listed in Project Initiation Form Dated September 20, 2012

Fixed Fee for Project	$	40,000.00
March invoice	$	-
February invoice	$	-
January invoice	$	-
December invoice	$	-
November invoice	$	-
October invoice	$	-
September invoice	$	5,659.75
August invoice	$	-
July invoice	$	845.50
Total invoiced to date	$	6,505.25

Our Fees	$	5,659.75
Disbursements at Cost		-
H.S.T.		735.77
Total Fees	$	6,395.52

MERCER

INVOICE SCHEDULE

Invoice Period: September 1, 2012 to September 30, 2012
Client Account: Enbridge Gas Distribution

Attention: Mr. Samir Chhelavda

Health & Group Benefits Consulting

OPEB Accounting
Out-of-Scope Non-Core Activities **$ 2,907.33**

- Cash and accrual accounting expense projections for Gazifere under base and alternative scenarios for rate recovery strategy. Review and response to various queries regarding actuarial gains and losses and interaction with OCI
- Review, research and responses to queries regarding history on actuarial gains and losses relating to Ontario rate conference

Time charges	**$3,092.90**
6% discount	**$185.57**
Amount invoiced	**$2,907.33**

Our Fees	**$**	**2,907.33**
Disbursements at Cost		**-**
H.S.T.		**377.95**
Total Fees	**$**	**3,285.28**

INVOICE SCHEDULE
INVOICE NO. 75420628

Invoice Period: September 1, 2012 to September 30, 2012
Client Account: Enbridge Gas Distribution Inc. (c/o Enbridge Inc.)

Attention: Mr. Chris Heller

Following a review of its expense reimbursement policy from the pension plans, Enbridge may then decide to charge all or part of the following items to the pension plan.

Retirement Consulting

Enbridge Gas Distribution **$ 31,131.00**
EGD - RPP - Day-to-Day issues

- Responding to queries from client
  - Research and response on J&S pension for former spouse [redacted]
  - Corporate Risk Metric charts (Chris)
  - December 1, 2012 COLA (Cindy)
- Responding to queries related to OEB regulatory requests
  - Prep and attendance at technical panel hearing
  - Response to IR on 2013 expense sensitivities contributions (J. Shem)
- Fact Sheets
- Intraplan transfer calculations
- Benefit Calculations
  - MPO for [redacted] new calculation date
  - CV calculations under 2 scenarios including ON grow-in
- Project management
- Peer review

Time charges	$	33,118.00
6% discount	$	(1,987.00)
Amount to be billed to EGD RPP	$	31,131.00

Our Fees	$ 31,131.00
Disbursements at Cost	-
G.S.T.	1,556.55
Total Fees	$ 32,687.55

APPENDIX C

GANNETT FLEMING INVOICES

INVOICE

Project: 054469

Date: October 25, 2011

Enbridge Gas Distribution, Inc.
Attn: Debbie Kelly, Manager, Capital Budgets/Accounting
500 Consumers Road
Toronto, ON M2J 1P8

NARIN KISHINCHANDANI
CODER - DELORES

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION
P.O.BOX 67100
HARRISBURG, PA 17106-7100
(717) 763-7211

Send check payments to:
Gannett Fleming, Inc.
P.O. Box 9640 STN M
C98410
Calgary, AB T2P 0E9

Send ACH payments to:
Transit: 00301084
Acct No: 1001106
Acct Name: Gannett Fleming, Inc.

Invoice: 054469*1110001

For Professional Services Rendered through: October 21, 2011

Depreciation Study - Regulated Assets

Summary of Current Charges

Phase 100CL	- REGULATED - CDN LABOR		$ 26,920.00
Phase 100E	- REGULATED - EXPENSES		2,918.70
Phase 100UL	- REGULATED - US LABOR		22,305.00
	Total Charges		$ 52,143.70
	CAN GST (87876-6021)	5% x $26,920.00	1,346.00
	Amount Due		$ 53,489.70

Total Due This Invoice $53,489.70

(INVOICE IS STATED IN CANADIAN DOLLARS)

All work on Phase 100CL was performed in Canada.
All work on Phase 100UL was performed in the US.

Project Manager: John J. Spanos

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION

Invoice Date: October 25, 2011
Invoice No: 054469*1110001

Project: 054469 Enbridge Gas Distribution, Inc.

Phase 100CL – Regulated - Cdn Labor

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*	
Analysts/Engineers	12.00	$ 150.00	$ 1,800.00	
Assistant Analysts And Engineers	102.00	120.00	12,240.00	
John J. Spanos	10.00	240.00	2,400.00	
Larry E. Kennedy	41.00	230.00	9,430.00	
Junior Analyst	10.50	100.00	1,050.00	
	Total Labor Costs			**$ 26,920.00**
	Total Phase – 100CL			**$ 26,920.00**

Phase 100E – Regulated - Expenses

Expenses		
Meals and Lodging	$ 608.27	
Miscellaneous (Internet connection at hotel and foreign currency fees)	23.76	
Other Transportation	2,286.67	
Total Expenses		**$ 2,918.70**
Total Phase – 100E		**$ 2,918.70**

Phase 100UL – Regulated - US Labor

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*	
Assistant Analyst	1.50	$ 120.00	$ 180.00	
Associate Analyst	2.50	130.00	325.00	
John J. Spanos	85.00	240.00	20,400.00	
Junior Analyst	14.00	100.00	1,400.00	
	Total Labor Costs			**$ 22,305.00**
	Total Phase – 100UL			**$ 22,305.00**

INVOICE

Project: 054469

Date: November 30, 2011

Enbridge Gas Distribution, Inc.
Attn: Debbie Kelly, Manager, Capital Budgets/Accounting
500 Consumers Road
Toronto, ON M2J 1P8

NARIN KISHINCHANDANI
CODER DELORES

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION
P.O.BOX 67100
HARRISBURG, PA 17106-7100
(717) 763-7211

Send check payments to:
Gannett Fleming, Inc.
P O. Box 9640 STN M
C96410
Calgary, AB T2P 0E9

Send ACH payments to:
Transit: 00301084
Acct No: 1001106
Acct Name: Gannett Fleming, Inc.

Invoice: 054469*1110031

Invoice Period: October 22, 2011 through November 4, 2011

Depreciation Study - Regulated Assets

Summary of Current Charges

Phase 100CL	- REGULATED - CDN LABOR		$ 2,025.00
Phase 100UL	- REGULATED - US LABOR		1,860.00
	Total Charges		$ 3,885.00
	CAN GST (87876-6021)	5% x $2,025.00	101.25
	Amount Due		$ 3,986.25
	Total Due This Invoice		**$3,986.25**

(INVOICE IS STATED IN CANADIAN DOLLARS)

All work on Phase 100CL was performed in Canada.
All work on Phase 100UL was performed in the US.

Project Manager: John J. Spanos

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION

Invoice Date: November 30, 2011
Invoice No: 054469*1110031

Project: 054469 Enbridge Gas Distribution, Inc.

Phase 100CL – Regulated - Cdn Labor

Labor Costs

Labor Classification	***Hours***	***Rate***	***Amount***	
Assistant Analysts And Engineers	14.00	$ 120.00	$ 1,680.00	
Larry E. Kennedy	1.50	230.00	345.00	
	Total Labor Costs			**$ 2,025.00**
	Total Phase -- 100CL			**$ 2,025.00**

Phase 100UL – Regulated - US Labor

Labor Costs

Labor Classification	***Hours***	***Rate***	***Amount***	
John J. Spanos	4.00	$ 240.00	$ 960.00	
Junior Analyst	9.00	100.00	900.00	
	Total Labor Costs			**$ 1,860.00**
	Total Phase -- 100UL			**$ 1,860.00**

HP

INVOICE

Project: 055794

Date: October 24, 2012
Reissued: December 7, 2012

Enbridge Gas Distribution, Inc.
Attn: Debbie Kelly, Manager, Capital Budgets/Accounting
500 Consumers Road
Toronto, ON M2J 1P8

GANNETT FLEMING CANADA ULC
VALUATION AND RATE DIVISION
SUITE 277, 200 RIVERCREST DRIVE, S.E.
CALGARY, AB T2C 2X5
(403) 257-5946

Send check payments to:
Gannett Fleming Canada ULC
PO Box 9765, STN A
Toronto, ON M5W 1R6

Sherry Ellis

Send ACH payments to:
Bank: 003 Transit: 08722
Acct No: 1010184
Acct Name Gannett Fleming Canada ULC

Invoice: 055794*1209637

Invoice Period: August 25, 2012 through September 21, 2012

Depreciation Consulting Services re Negotiated Settlement Issue

Summary of Current Charges

NEGOTIATED SETTLEMENT ISSUE - LABOR	$ 2,650.00
Total Charges	$ 2,650.00
CAN GST (85168 5885RT0001) 5% x $2,650.00	132.50
Amount Due	$ 2,782.50
Total Due This Invoice	**$2,782.50**

(INVOICE IS STATED IN CANADIAN DOLLARS)

Project Manager: Larry E. Kennedy

GANNETT FLEMING CANADA ULC

Invoice Date: October 24, 2012
Reissued: December 7, 2012

Project: 055794 Enbridge Gas Distribution, Inc.

Invoice No: 055794*1209837

Negotiated Settlement Issue - Labor

Labor Costs *Labor Classification*	*Hours*	*Rate*	*Amount*	
Larry E. Kennedy	10.00	$ 265.00	$ 2,650.00	
	Total Labor Costs			$ 2,650.00
	Total Phase -- 002L			$ 2,650.00

ENBRIDGE GAS DISTRIBUTION, INC.
GANNETT FLEMING CANADA ULC INVOICE NO.: 055794*1209637 DATED OCTOBER 24, 2012
Reissued December 7, 2012

BREAKDOWN OF LABOR CHARGES - AUGUST 25 THRU SEPTEMBER 21, 2012

Date	Person	Description of Work Performed	Hours	Rate	Amount
9/7/2012	Larry Kennedy	Response to Undertaking	3.00	$265.00	$795.00
9/16/2012	Larry Kennedy	Response to Negotiated Settlement Issue	1.00	$265.00	$265.00
9/19/2012	Larry Kennedy	Response to Negotiated Settlement Issue	6.00	$265.00	$1,590.00
		Subtotal	10.00		$2,650.00
		Total Invoice Labor Charges			$2,650.00