



Anton Kacicnik
Manager
Regulatory Applications
Regulatory Affairs

tel 416-495-5499
EGIRegulatoryProceedings@enbridge.com

Enbridge Gas Inc.
500 Consumers Road
North York, Ontario M2J 1P8
Canada

June 14, 2021

VIA EMAIL and RESS

Christine Long
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Christine Long:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File: EB-2020-0134
2019 Utility Earnings and Disposition of Deferral & Variance Account
Balances Application – Revised Draft Rate Order**

In accordance with the OEB's Procedural Order No. 2 issued on June 8, 2021, enclosed please find the Revised Draft Rate Order from Enbridge Gas in the above noted proceeding.

Please contact the undersigned if you have any questions.

Yours truly,

Anton Kacicnik
Manager, Regulatory Applications

cc: Intervenors (EB-2020-0134)

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE
EB-2020-0134 DRAFT RATE ORDER

1. Pursuant to the OEB's Procedural Order No. 2 (PO No. 2) dated June 8, 2021, a draft rate order for the EGD and Union rate zones is attached as Appendix A and B, respectively, including supporting schedules. The draft rate order reflects total 2019 deferral and variance account balances of \$24.114 million credit, including interest, for disposition effective October 1, 2021. Final 2019 deferral and account balances for disposition are attached as Appendix C.

2. The draft rate order has been updated to reflect an implementation date of October 1, 2021 due to timing concerns regarding the migration of the Union rate zones billing system to the Enbridge Gas billing system for a July 1, 2021 implementation. The result of the delayed implementation to October 1, 2021 results in an update to interest of \$0.029 million credit from \$1.865 million credit to \$1.894 million credit.

3. The draft rate order reflects the OEB's determination regarding the disposition of 100% of the 2019 Tax Variance Deferral Account (TVDA) balance and 50% of the 2018 TVDA. The total 2019 deferral and variance account balances credit of \$24.114 million for disposition effective October 1, 2021 is calculated as:

2019 Deferral and Variance Account Balance

<u>Particulars (\$millions)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Approved Settlement Proposal	5.362	(1.148)	4.213
2018 TVDA	(2.448)	(0.062)	(2.510)
2019 TVDA	(25.134)	(0.655)	(25.789)
2019 Deferral and Variance Account Total at July 1, 2021	(22.220)	(1.865)	(24.086)
Incremental Deferral Interest	-	(0.029)	(0.029)
2019 Deferral and Variance Account Total at October 1, 2021	<u>(22.220)</u>	<u>(1.894)</u>	<u>(24.114)</u>

4. The total 2019 deferral and variance account balances of \$24.114 million credit includes total balances of \$5.688 million credit applicable to the EGD rate zone and \$18.426 million credit applicable to the Union rate zones.

5. The draft rate order reflects a one-time billing adjustment for all customers with the exception of Union general service rate classes and Union South commodity-related account balances. Enbridge Gas proposes a prospective three-month disposition effective October 1, 2021 for these balances.¹ As described in Enbridge's letter filed June 2, 2021, a three-month disposition period from October 1, 2021 to December 31, 2021 is preferred because there will be sufficient volumes during the last quarter of the year to support the three-month disposition timing. Further, as described in Enbridge's letter filed June 4, 2021, Enbridge Gas has discussed the three-month disposition timing change for the Union South commodity-related balances with the parties to the Settlement Proposal, and all parties have confirmed that they agree with or do not oppose this change.

TVDA ALLOCATION

6. The total 2018 and 2019 TVDA balance of \$28.333 million has been split between the EGD and Union rate zones in proportion to 2018 actual rate base amounts as illustrated below.²

¹ A three-month disposition period for Union general service rate classes and Union South commodity-related balances is consistent with the proposed disposition methodology in its pre-filed evidence (Exhibit F, Tab 1, p. 7).

² Decision and Order, May 6, 2021, p. 16, updated for interest with an October 1, 2021 disposition.

Split of EGI Tax Variance Deferral Account Balances to Rate Zones

<u>Particulars (\$millions)</u>	<u>Allocator</u>	<u>Account Balance</u>		
	2018 Actual			
	<u>Rate Base</u>	<u>Principal (1)</u>	<u>Interest (1)</u>	<u>Total</u>
EGD rate zone	6,729	(14.560)	(0.396)	(14.956)
Union rate zones	6,018	(13.022)	(0.354)	(13.376)
Total	12,748	(27.582)	(0.751)	(28.333)

Notes:

(1) Allocated in proportion to 2018 actual rate base.

UNION SOUTH COMMODITY-RELATED BALANCE DISPOSITION PERIOD

- Enbridge Gas has included a proposed three-month disposition with the draft rate order for Union South commodity-related balances. The commodity-related balance is disposed of to all Union South sales service customers (both general service and contract) as a common unit rate included in the commodity price adjustment unit rate. The forecast of volumes for the three-month period beginning October 1, 2021 used to derive the common unit rate for disposition provides a fair allocation of cost responsibility between general service and contract service customers who take the sales service gas supply option, as illustrated below.

Derivation and Allocation of Union South
Gas Supply Commodity Unit Rate and Deferral Balance

Line No.	Particulars	Disposition Date Effective July 1, 2021			Updated Disposition Date Effective October 1, 2021	
		Annual Forecast	Six-month Forecast	Three-month Forecast	Six-month Forecast	Three-month Forecast
		(a)	(b)	(c)	(d)	(e)
<u>Derivation of Disposition Unit Rate</u>						
Union South Sales Service Forecast Volumes (10 ³ m ³)						
1	General service	3,607,978	1,399,138	284,689	2,774,781	1,114,449
2	Contract	146,044	70,874	28,896	92,806	41,977
3	Total	3,754,022	1,470,012	313,585	2,867,587	1,156,427
4	Deferral Balance (\$000's) (1)	9,139	9,139	9,139	9,139	9,139
5	Unit Rate (line 4/line 3*100)	0.2434	0.6217	2.9142	0.3187	0.7902
<u>Disposition Allocation (\$000's)</u>						
6	General service (line 5*line 1/100)	8,783	8,698	8,296	8,843	8,807
7	Contract (line 5*line 2/100)	356	441	842	296	332
8	Total	9,139	9,139	9,139	9,139	9,139
9	General service	96.1%	95.2%	90.8%	96.8%	96.4%
10	Contract	3.9%	4.8%	9.2%	3.2%	3.6%
11	Total	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

(1) Deferral interest calculated to October 1, 2021.

8. The proposed three-month disposition period, beginning October 1, 2021 (column e), for Union South commodity-related balances more closely matches the forecast consumption and bill impacts of the annual forecast disposition than any other disposition time periods shown (see lines 6 – 7 and lines 9 – 10).

9. Enbridge Gas expects this will be the last application in which prospective recovery of non-commodity deferral and variance accounts will be necessary for the Union rate zones. With the implementation of Enbridge Gas's new customer information system, expected to be available as soon as the

October 1, 2021 QRAM, the Union rate zones is able to prepare future deferral applications with a one-time billing adjustment based on a customer's actual volumes for the applicable deferral period.

10. Enbridge Gas has reflected the approved disposition methodology for all other balances as part of the draft rate order.

UPDATED INTEREST TO OCTOBER 1, 2021

11. As part of the draft rate order Enbridge Gas has updated interest amounts for a disposition beginning October 1, 2021. At the time of this filing, the OEB does not have a published interest rate for Q3 2021. As such, Enbridge Gas has prepared the draft rate order using the OEB Q2 2021 Approved Deferral and Variance Accounts Prescribed Interest Rate of 0.57% for July 1, 2021 to September 30, 2021.³

³ <https://www.oeb.ca/industry/rules-codes-and-requirements/prescribed-interest-rates>

APPENDIX A

ENBRIDGE GAS INC.

EB-2020-0134

DRAFT RATE ORDER – EGD RATE ZONE

UNIT RATE AND TYPE OF SERVICE: CLEARING IN OCTOBER 2021

COL.1

	<u>Unit Rate</u> (\$/m ³)
<u>Bundled Services:</u>	
RATE 1	
- SYSTEM SALES	(0.1434)
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	(0.1449)
- DAWN T-SERVICE	(0.1449)
- WESTERN T-SERVICE	(0.1434)
RATE 6	
- SYSTEM SALES	0.0225
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0210
- DAWN T-SERVICE	0.0210
- WESTERN T-SERVICE	0.0225
RATE 9	
- SYSTEM SALES	0.0000
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0000
- DAWN T-SERVICE	0.0000
- WESTERN T-SERVICE	0.0000
RATE 100	
- SYSTEM SALES	0.0250
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0235
- DAWN T-SERVICE	0.0235
- WESTERN T-SERVICE	0.0000
RATE 110	
- SYSTEM SALES	0.0582
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0567
- DAWN T-SERVICE	0.0567
- WESTERN T-SERVICE	0.0582
RATE 115	
- SYSTEM SALES	0.0618
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0603
- DAWN T-SERVICE	0.0603
- WESTERN T-SERVICE	0.0000
RATE 135	
- SYSTEM SALES	0.0617
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0000
- DAWN T-SERVICE	0.0602
- WESTERN T-SERVICE	0.0617
RATE 145	
- SYSTEM SALES	0.0571
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0000
- DAWN T-SERVICE	0.0556
- WESTERN T-SERVICE	0.0000
RATE 170	
- SYSTEM SALES	0.0695
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0680
- DAWN T-SERVICE	0.0680
- WESTERN T-SERVICE	0.0000
RATE 200	
- SYSTEM SALES	0.0694
- BUY/SELL	0.0000
- ONTARIO T-SERVICE	0.0000
- DAWN T-SERVICE	0.0679
- WESTERN T-SERVICE	0.0000
<u>Unbundled Services (Billing based on CD):</u>	
RATE 125	- All (0.7916)
RATE 300	- All (3.7393)
RATE 332	- All (0.7921)

**DETERMINATION OF BALANCES TO BE CLEARED
 FROM THE 2019 DEFERRAL AND VARIANCE ACCOUNTS**

ITEM NO.	COL. 1 PRINCIPAL For CLEARING (\$000)	COL. 2 INTEREST (\$000)	COL. 3 TOTAL For CLEARING (\$000)	
<u>EGD RATE ZONE</u>				
1.	TRANSACTIONAL SERVICES D/A	134.3	2.4	136.7
2.	UNACCOUNTED FOR GAS V/A	4,879.7	91.3	4,971.0
3.	STORAGE AND TRANSPORTATION D/A	2,472.3	49.0	2,521.4
4.	DEFERRED REBATE ACCOUNT	991.2	31.3	1,022.5
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,011.6	84.9	3,096.4
6.	AVERAGE USE TRUE-UP V/A	(8,768.8)	(158.1)	(8,926.9)
7.	ELECTRIC PROGRAM EARNINGS SHARING D/A	(174.7)	(5.9)	(180.6)
8.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8	-	4,435.8
9.	DAWN ACCESS COSTS D/A	2,152.7	38.8	2,191.5
10.	GAS SUPPLY PLAN COST CONSEQUENCES D/A	-	-	-
11.	EGD RATE ZONE SUB-TOTAL	<u>9,134.1</u>	<u>133.9</u>	<u>9,268.0</u>
<u>EGI ACCOUNTS</u>				
12.	TAX VARIANCE D/A - ACCERELATED CCA - EGI	<u>(14,560.1)</u>	<u>(396.2)</u>	<u>(14,956.3)</u>
13.	EGI SUB-TOTAL	<u>(14,560.1)</u>	<u>(396.2)</u>	<u>(14,956.3)</u>
14.	TOTAL	<u>(5,426.0)</u>	<u>(262.4)</u>	<u>(5,688.4)</u>

Classification and Allocation of Deferral and Variance Account Balances

ITEM NO.	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)	BUNDLED ANNUAL DELIVERIES (\$000)
CLASSIFICATION										
1. TRANSACTIONAL SERVICES D/A	136.7	135.7			0.3	0.7				
2. UNACCOUNTED FOR GAS V/A	4,971.0			4,971.0						
3. STORAGE AND TRANSPORTATION D/A	2,521.4				841.9	1,679.5				
4. DEFERRED REBATE ACCOUNT	1,022.5			1,022.5						
5. OEB COST ASSESSMENT VARIANCE ACCOUNT	3,096.4								3,096.4	
6. ACCOUNTING POLICY CHANGES D/A - PENSION - EGI	(14,956.3)								(14,956.3)	
8. AVERAGE USE TRUE-UP V/A	(8,926.9)						(8,926.9)			
10. GAS SUPPLY PLAN COST CONSEQUENCES D/A	0.0			0.0			0.0			
11. ELECTRIC PROGRAM EARNINGS SHARING D/A	(180.6)								(180.6)	
12. TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8								4,435.8	
21. DAWN ACCESS COSTS D/A	2,191.5									2,191.5
TOTAL	(5,688.4)	135.7	0.0	5,993.6	842.3	1,680.1	(8,926.9)	0.0	(7,604.6)	2,191.5
ALLOCATION										
1.1 RATE 1	(7,684.1)	79.4	0.0	2,555.5	412.8	939.1	(7,599.6)	0.0	(4,989.4)	918.0
1.2 RATE 6	1,162.9	52.2	0.0	2,527.6	393.8	723.0	(1,327.3)	0.0	(2,122.5)	916.2
1.3 RATE 9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4 RATE 100	3.8	0.2	0.0	7.3	0.3	2.1	0.0	0.0	(6.2)	0.0
1.5 RATE 110	497.6	1.2	0.0	417.5	12.7	0.0	0.0	0.0	(91.2)	157.5
1.6 RATE 115	266.2	0.0	0.0	210.6	0.0	2.3	0.0	0.0	(33.5)	86.8
1.7 RATE 125	(73.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(73.3)	0.0
1.8 RATE 135	38.0	0.1	0.0	30.1	0.0	0.0	0.0	0.0	(4.2)	12.0
1.9 RATE 145	17.0	0.0	0.0	14.5	1.4	0.0	0.0	0.0	(7.5)	8.5
1.10 RATE 170	194.9	0.3	0.0	136.6	8.6	0.0	0.0	0.0	(10.5)	60.0
1.11 RATE 200	135.9	2.3	0.0	93.9	12.6	13.6	0.0	0.0	(19.0)	32.5
1.12 RATE 300	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)	0.0
1.13 RATE 332	(246.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(246.7)	0.0
1.	(5,688.4)	135.7	0.0	5,993.6	842.3	1,680.1	(8,926.9)	0.0	(7,604.6)	2,191.5

ALLOCATION BY TYPE OF SERVICE											
	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	
Bundled Services:											
RATE 1	- SYSTEM SALES	(7,474.2)	78.8	-	2,486.2	401.6	913.6	(7,393.5)	-	(4,854.1)	893.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(0.5)	-	-	0.2	0.0	0.1	(0.5)	-	(0.3)	0.1
	- DAWN T-SERVICE	(157.7)	-	-	51.9	8.4	19.1	(154.4)	-	(101.4)	18.6
	- WBT	(51.8)	0.5	-	17.2	2.8	6.3	(51.2)	-	(33.6)	6.2
RATE 6	- SYSTEM SALES	726.6	48.9	-	1,542.2	240.3	441.1	(809.8)	-	(1,295.0)	559.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	13.8	-	-	31.4	4.9	9.0	(16.5)	-	(26.4)	11.4
	- DAWN T-SERVICE	374.0	-	-	851.1	132.6	243.5	(447.0)	-	(714.7)	308.5
	- WBT	48.5	3.3	-	102.9	16.0	29.4	(54.0)	-	(86.4)	37.3
RATE 9	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	3.1	0.2	-	6.0	0.3	1.7	-	-	(5.0)	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.1	-	-	0.2	0.0	0.1	-	-	(0.2)	-
	- DAWN T-SERVICE	0.6	-	-	1.2	0.1	0.3	-	-	(1.0)	-
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	40.0	1.0	-	32.8	1.0	-	-	-	(7.2)	12.4
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	17.9	-	-	15.1	0.5	-	-	-	(3.3)	5.7
	- DAWN T-SERVICE	433.0	-	-	364.2	11.1	-	-	-	(79.6)	137.4
	- WBT	6.6	0.2	-	5.4	0.2	-	-	-	(1.2)	2.0
RATE 115	- SYSTEM SALES	0.5	0.0	-	0.4	0.0	0.0	-	-	(0.1)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	109.6	-	-	86.7	0.0	0.9	-	-	(13.8)	35.7
	- DAWN T-SERVICE	156.2	-	-	123.6	0.0	1.3	-	-	(19.6)	50.9
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	1.0	0.0	-	0.8	-	-	-	-	(0.1)	0.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	33.3	-	-	26.4	-	-	-	-	(3.7)	10.6
	- WBT	3.8	0.1	-	2.9	-	-	-	-	(0.4)	1.2
RATE 145	- SYSTEM SALES	0.9	0.0	-	0.8	0.1	-	-	-	(0.4)	0.4
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	16.0	-	-	13.8	1.3	-	-	-	(7.1)	8.0
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	12.7	0.3	-	8.7	0.5	-	-	-	(0.7)	3.8
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	96.2	-	-	67.5	4.3	-	-	-	(5.2)	29.7
	- DAWN T-SERVICE	86.0	-	-	60.4	3.8	-	-	-	(4.6)	26.5
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	105.8	2.3	-	72.7	9.7	10.6	-	-	(14.7)	25.2
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	30.1	-	-	21.2	2.8	3.1	-	-	(4.3)	7.3
	- WBT	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)											
RATE 125		(73.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(73.3)	
RATE 300		(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)	
RATE 332		(246.7)					0.0			(246.7)	
		(5,688.4)	135.7	0.0	5,993.6	842.3	1,680.1	(8,926.9)	0.0	(7,604.6)	2,191.5

**Enbridge Gas Distribution Inc.
 2019 Deferral and Variance Account Clearing
 Bill Adjustment in October 2021 for Typical Customers**

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10
			Unit Rates				Bill Adjustment			
	<u>GENERAL SERVICE</u>	Annual Volume m3	<u>Sales</u> cents/m3	<u>Ontario TS</u> cents/m3	<u>Dawn TS</u> cents/m4	<u>Western TS</u> cents/m3	<u>Sales Customers</u> \$	<u>Ontario TS Customers</u> \$	<u>Dawn TS Customers</u> \$	<u>Western TS Customers</u> \$
1.1	RATE 1 RESIDENTIAL									
1.2	Heating & Water Heating	2,400	(0.1434)	(0.1449)	(0.1449)	(0.1434)	(3.4)	(3.5)	(3.5)	(3.4)
2.1	RATE 6 COMMERCIAL									
2.2	General Use	43,285	0.0225	0.0210	0.0210	0.0225	9.7	9.1	9.1	9.7
	<u>CONTRACT SERVICE</u>									
3.1	RATE 100									
3.2	Industrial - small size	339,188	0.0250	0.0235	0.0235	0.0000	84.9	79.7	79.7	-
4.1	RATE 110									
4.2	Industrial - small size, 50% LF	598,568	0.0582	0.0567	0.0567	0.0582	348.5	339.4	339.4	348.5
4.3	Industrial - avg. size, 75% LF	9,976,121	0.0582	0.0567	0.0567	0.0582	5,807.8	5,657.0	5,657.0	5,807.8
5.1	RATE 115									
5.2	Industrial - small size, 80% LF	4,471,609	0.0618	0.0603	0.0603	0.0000	2,763.3	2,695.7	2,695.7	-
6.1	RATE 135									
6.2	Industrial - Seasonal Firm	598,567	0.0617	0.0000	0.0602	0.0617	369.1	-	360.1	369.1
7.1	RATE 145									
7.2	Commercial - avg. size	598,568	0.0571	0.0000	0.0556	0.0000	341.9	-	332.9	-
8.1	RATE 170									
8.2	Industrial - avg. size, 75% LF	9,976,121	0.0695	0.0680	0.0680	0.0000	6,931.8	6,781.0	6,781.0	-

Notes:

- Col. 7 = Col. 2 x Col. 3
- Col. 8 = Col. 2 x Col. 4
- Col. 9 = Col. 2 x Col. 5
- Col. 10 = Col. 2 x Col. 6

APPENDIX B

ENBRIDGE GAS INC.

EB-2020-0134

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.
Union Rate Zones
2019 Deferral Account Balances
Year Ending December 31, 2019

Line No.	Account Number	Account Name (\$000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	12,122	218	12,340
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	(11,958)	(362)	(12,320)
4	179-132	Deferral Clearing Variance Account - Supply	(1,096)	(33)	(1,129)
5	179-132	Deferral Clearing Variance Account - Transport	69	2	71
6	179-070	Short-Term Storage and Other Balancing Services	2,822	45	2,867
7	179-133	Normalized Average Consumption	(4,676)	(140)	(4,816)
8	179-132	Deferral Clearing Variance Account	(722)	(21)	(743)
9	179-151	OEB Cost Assessment Variance Account	1,269	35	1,304
10	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
11	179-112	Gas Distribution Access Rule Costs	-	-	-
12	179-123	Conservation Demand Management	(138)	(5)	(143)
13	179-136	Parkway West Project Costs	(493)	(15)	(508)
14	179-137	Brantford-Kirkwall/Parkway D Project Costs	(39)	(0)	(39)
15	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	277	3	280
16	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	(1,569)	(37)	(1,606)
17	179-149	Burlington-Oakville Project Costs	(49)	(1)	(50)
18	179-156	Panhandle Reinforcement Project Costs	(1,180)	(23)	(1,203)
19	179-162	Sudbury Replacement Project	-	-	-
20	179-138	Parkway Obligation Rate Variance	-	-	-
21	179-143	Unauthorized Overrun Non-Compliance Account	(432)	(16)	(448)
22	179-153	Base Service North T-Service TransCanada Capacity	-	-	-
23	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(961)	(961)
24	179-135	Unaccounted for Gas Volume Variance Account	1,561	26	1,587
25	179-141	Unaccounted for Gas Price Variance Account	458	9	467
26	Total for Union Rate Zone Specific Accounts (Lines 1 through 25)		<u>(3,772)</u>	<u>(1,277)</u>	<u>(5,049)</u>
27	179-382	Earnings Sharing - Union Rate Zones	-	-	-
28	179-383	Tax Variance - Accelerated CCA - Union Rate Zones	(13,022)	(354)	(13,376)
29	179-380	Expansion of Natural Gas Distribution Systems V/A - Union Rate Zones	-	-	-
30	Total for EGI Accounts allocated to Union Rate Zones		<u>(13,022)</u>	<u>(354)</u>	<u>(13,376)</u>
31	Total Union Rate Zone Deferral Account Balances (Line 26 + Line 30)		<u>(16,794)</u>	<u>(1,631)</u>	<u>(18,426)</u>

ENBRIDGE GAS INC.
 Union Rate Zones
 Allocation of Deferral Account Balances

Line No.	Particulars (\$000's)	Acct No.	Union North						Union South										Excess			Total	
			Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	M1	M2	M4	M5A	M7	M9	M10	T1	T2	T3	M12	M13	Utility	C1		M16
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
<u>Gas Supply Related Deferrals:</u>																							
1	Upstream Transportation Optimization	179-131	1,463	411	138	-	60	8,222	1,749	139	15	68	73	1	-	-	-	-	-	-	-	-	12,340
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(9,865)	(2,135)	(320)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,320)	
4	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	(816)	(285)	(17)	(4)	(1)	(8)	3	-	-	-	-	-	-	-	(1,129)	
5	Deferral Clearing Variance Account - Transport	179-132	78	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	
6	Total Gas Supply Related Deferrals		<u>(8,324)</u>	<u>(1,730)</u>	<u>(182)</u>	-	<u>60</u>	<u>7,406</u>	<u>1,464</u>	<u>122</u>	<u>11</u>	<u>67</u>	<u>65</u>	<u>4</u>	-	-	-	-	-	-	-	<u>(1,037)</u>	
<u>Storage Related Deferrals:</u>																							
7	Short-Term Storage and Other Balancing Services	179-70	391	111	60	2	-	912	310	171	1	79	13	0	64	679	74	-	-	-	-	2,867	
<u>Delivery Related Deferrals:</u>																							
8	Normalized Average Consumption (NAC)	179-133	(1,246)	(1,058)	-	-	-	(1,060)	(1,453)	-	-	-	-	-	-	-	-	-	-	-	-	(4,816)	
9	Deferral Clearing Variance Account - Delivery	179-132	(135)	(6)	-	-	-	(737)	134	-	-	-	-	-	-	-	-	-	-	-	-	(743)	
10	OEB Cost Assessment Variance Account	179-151	261	23	19	17	8	659	62	23	26	6	1	0	17	46	5	123	0	5	3	0	1,304
11	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Gas Distribution Access Rule (GDAR) Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Conservation Demand Management	179-123	(14)	(7)	(4)	(3)	-	(61)	(24)	(11)	(1)	(5)	-	-	(3)	(10)	-	-	-	-	-	(143)	
14	Parkway West Project Costs	179-136	3	(7)	(1)	2	1	90	4	2	3	0	(0)	0	3	17	(1)	(629)	0	1	3	0	(508)
15	Brantford-Kirkwall/Parkway D Project Costs	179-137	(6)	(1)	(1)	(1)	(0)	(15)	(3)	(1)	(1)	(0)	(0)	(0)	(1)	(2)	(0)	(8)	(0)	(0)	(0)	(39)	
16	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(12)	3	(1)	(2)	(1)	(91)	(9)	(4)	(4)	(1)	0	(0)	(4)	(21)	0	426	(0)	(0)	0	(280)	
17	Lobo D/Bright C/ Dawn H Compressor Project Costs	179-144	(146)	(12)	(11)	(11)	(4)	(421)	(49)	(16)	(14)	(4)	(1)	(0)	(16)	(72)	(4)	(807)	(0)	(9)	(8)	(1,606)	
18	Burlington-Oakville Project Costs	179-149	(4)	(1)	(1)	(0)	(0)	(24)	(7)	(2)	(0)	(1)	(0)	(0)	(2)	(11)	(1)	4	0	(0)	0	(50)	
19	Panhandle Reinforcement Project Costs	179-156	(22)	(4)	(3)	(2)	(1)	(272)	(86)	(82)	(3)	(21)	(0)	(0)	(63)	(459)	(0)	(18)	(0)	(1)	(139)	(1,203)	
20	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	(178)	(60)	(33)	(0)	(15)	(3)	(0)	(12)	(132)	(14)	-	-	-	-	(448)	
23	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential Variance	179-157	(193)	(18)	(17)	(15)	(7)	(473)	(46)	(19)	(22)	(5)	(1)	(0)	(13)	(33)	(4)	(91)	(0)	(3)	(2)	(0)	(961)
25	Tax Variance Deferral Account	179-383	(2,377)	(366)	(260)	(200)	(71)	(5,192)	(786)	(196)	(166)	(68)	(13)	(0)	(136)	(599)	(79)	(2,759)	(2)	(77)	(25)	(3)	(13,376)
26	Unaccounted for Gas (UFG) Volume Variance Account	179-135	36	13	5	-	1	201	82	42	5	34	7	0	22	195	17	704	2	-	208	12	1,587
27	Unaccounted for Gas (UFG) Price Variance Account	179-141	22	8	3	-	1	124	51	26	3	21	4	0	4	28	2	102	1	-	63	3	467
28	Accounting Policy Changes DA - Non-Pension - EGI	179-381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Total Delivery-Related Deferrals		<u>(3,833)</u>	<u>(1,432)</u>	<u>(269)</u>	<u>(214)</u>	<u>(74)</u>	<u>(7,450)</u>	<u>(2,189)</u>	<u>(269)</u>	<u>(175)</u>	<u>(58)</u>	<u>(6)</u>	<u>(1)</u>	<u>(202)</u>	<u>(1,054)</u>	<u>(80)</u>	<u>(2,952)</u>	<u>2</u>	<u>(85)</u>	<u>103</u>	<u>(17)</u>	<u>(20,256)</u>
30	Total 2019 Storage and Delivery Disposition (Line 7 + Line 28)		<u>(3,443)</u>	<u>(1,322)</u>	<u>(209)</u>	<u>(212)</u>	<u>(74)</u>	<u>(6,538)</u>	<u>(1,878)</u>	<u>(98)</u>	<u>(174)</u>	<u>21</u>	<u>8</u>	<u>(0)</u>	<u>(138)</u>	<u>(375)</u>	<u>(6)</u>	<u>(2,952)</u>	<u>2</u>	<u>(85)</u>	<u>103</u>	<u>(17)</u>	<u>(17,389)</u>
31	Total 2019 Deferral Account Disposition (Line 6 + Line 29)		<u>(11,766)</u>	<u>(3,052)</u>	<u>(391)</u>	<u>(212)</u>	<u>(14)</u>	<u>868</u>	<u>(414)</u>	<u>24</u>	<u>(163)</u>	<u>87</u>	<u>73</u>	<u>4</u>	<u>(138)</u>	<u>(375)</u>	<u>(6)</u>	<u>(2,952)</u>	<u>2</u>	<u>(85)</u>	<u>103</u>	<u>(17)</u>	<u>(18,426)</u>
32	Earnings Sharing Deferral Account	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Grand Total (Line 30 + Line 31)		<u>(11,766)</u>	<u>(3,052)</u>	<u>(391)</u>	<u>(212)</u>	<u>(14)</u>	<u>868</u>	<u>(414)</u>	<u>24</u>	<u>(163)</u>	<u>87</u>	<u>73</u>	<u>4</u>	<u>(138)</u>	<u>(375)</u>	<u>(6)</u>	<u>(2,952)</u>	<u>2</u>	<u>(85)</u>	<u>103</u>	<u>(17)</u>	<u>(18,426)</u>

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2019 Gas Supply Related Deferral Accounts by Union North East and Union North West

Line No.	Particulars (\$000's)	Acct No.	Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g) = (sum b:f)
<u>Union North West</u>								
<u>Gas Supply Related Deferrals:</u>								
1	Spot Gas Variance Account	179-107	-	-	-	-	-	-
2	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(8,667)	(1,827)	(290)	-	-	(10,784)
3	Upstream Transportation Optimization	179-131	1,193	317	107	-	56	1,673
4	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
5	Deferral Clearing Variance Account - Transport	179-132	166	29	-	-	-	195
6	Total Gas Supply Related Deferrals		(7,308)	(1,481)	(182)	-	56	(8,916)
<u>Storage Related Deferrals:</u>								
7	Short-Term Storage and Other Balancing Services	179-70	112	28	6	-	-	145
8	Total North West Deferral Account Disposition (Line 6 + Line 7)		(7,197)	(1,453)	(177)	-	56	(8,771)
<u>Union North East</u>								
<u>Gas Supply Related Deferrals:</u>								
9	Spot Gas Variance Account	179-107	-	-	-	-	-	-
10	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,198)	(308)	(30)	-	-	(1,536)
11	Upstream Transportation Optimization	179-131	271	94	31	-	5	400
12	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
13	Deferral Clearing Variance Account - Transport	179-132	(88)	(35)	-	-	-	(124)
14	Total Gas Supply Related Deferrals		(1,015)	(250)	0	-	5	(1,260)
<u>Storage Related Deferrals:</u>								
15	Short-Term Storage and Other Balancing Services	179-70	279	83	36	-	-	398
16	Total North East Deferral Account Disposition (Line 14 + Line 15)		(736)	(167)	37	-	5	(862)
<u>Total North</u>								
<u>Gas Supply Related Deferrals:</u>								
17	Spot Gas Variance Account	179-107	-	-	-	-	-	-
18	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(9,865)	(2,135)	(320)	-	-	(12,320)
19	Upstream Transportation Optimization	179-131	1,463	411	138	-	60	2,073
20	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
21	Deferral Clearing Variance Account - Transport	179-132	78	(6)	-	-	-	71
22	Total North Gas Supply Related Deferrals		(8,324)	(1,730)	(182)	-	60	(10,176)
<u>Storage Related Deferrals:</u>								
23	Short-Term Storage and Other Balancing Services	179-70	391	111	42	-	-	543
24	Total North Deferral Account Disposition (Line 22 + Line 23)		(7,933)	(1,620)	(140)	-	60	(9,633)

ENBRIDGE GAS INC.
 Union Rate Zones
 General Service Unit Rates for Prospective Recovery/(Refund) - Delivery
2019 Deferral Account Disposition

Line No.	Particulars	Rate Class	2019 Deferral Balances (\$000's) (a)	2019 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	Forecast Volume (10 ³ m ³) (1) (d)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (e) = (c / d) * 100
1	Small Volume General Service	01	(3,443)	-	(3,443)	321,283	(1.0715)
2	Large Volume General Service	10	(1,322)	-	(1,322)	113,056	(1.1691)
3	Small Volume General Service	M1	(6,538)	-	(6,538)	951,810	(0.6869)
4	Large Volume General Service	M2	(1,878)	-	(1,878)	429,887	(0.4369)

Notes:

(1) Forecast volume for the period October 1, 2021 to December 31, 2021.

ENBRIDGE GAS INC.
 Union Rate Zones
 General Service Unit Rates for Prospective Recovery/(Refund) - Gas Supply Transportation
2019 Deferral Account Disposition

Line No.	Particulars	Rate Class	2019 Deferral Balances (\$000's) (a)	2019 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	Forecast Volume (10 ³ m ³) (1) (d)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (e) = (c / d) * 100
<u>Union North West</u>							
1	Small Volume General Service	01	(7,308)	-	(7,308)	90,838	(8.0456)
2	Large Volume General Service	10	(1,481)	-	(1,481)	27,145	(5.4548)
<u>Union North East</u>							
3	Small Volume General Service	01	(1,015)	-	(1,015)	230,446	(0.4405)
4	Large Volume General Service	10	(250)	-	(250)	84,374	(0.2959)

Notes:

(1) Forecast volume for the period October 1, 2021 to December 31, 2021.

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rates for Prospective Recovery/(Refund) - Gas Supply Commodity
2019 Deferral Account Disposition

Line No.	Particulars	Rate Class	2019 Deferral Balances (\$000's) (a)	2019 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	Forecast Volume (10 ³ m ³) (1) (d)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (2) (e) = (c / d) * 100
1	Small Volume General Service	M1	7,406	-	7,406	889,983	0.7902
2	Large Volume General Service	M2	1,464	-	1,464	224,466	0.7902
3	Firm Com/Ind Contract	M4	122	-	122	20,550	0.7902
4	Interruptible Com/Ind Contract	M5	11	-	11	2,744	0.7902
5	Special Large Volume Contract	M7	67	-	67	7,927	0.7902
6	Large Wholesale	M9	65	-	65	10,631	0.7902
7	Small Wholesale	M10	4	-	4	125	0.7902
8	Total				9,139	1,156,427	0.7902

Notes:

- (1) Forecast sales service volumes for the period October 1, 2021 to December 31, 2021.
- (2) Unit rate for prospective recovery/refund for each rate class equal to the gas supply commodity weighted-average unit rate.

ENBRIDGE GAS INC.
 Union Rate Zones
 Contract Unit Rates for One-Time Adjustment - Delivery
2019 Deferral Account Disposition

Line No.	Particulars	Rate Class	2019 Deferral Balances (\$000's) (a)	2019 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2019 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
	<u>Union North</u>						
1	Medium Volume Firm Service	20	(227)	-	(227)	519,819	(0.0437)
2	Large Volume High Load Factor	100	(214)	-	(214)	1,019,749	(0.0210)
3	Large Volume Interruptible	25	(74)	-	(74)	118,440	(0.0623)
	<u>Union South</u>						
4	Firm Com/Ind Contract	M4	(98)	-	(98)	673,776	(0.0145)
5	Interruptible Com/Ind Contract	M5	(174)	-	(174)	73,541	(0.2363)
6	Special Large Volume Contract	M7	21	-	21	541,821	0.0038
7	Large Wholesale	M9	8	-	8	103,774	0.0073
8	Small Wholesale	M10	(0)	-	(0)	391	(0.1121)
9	Contract Carriage Service	T1	(138)	-	(138)	437,245	(0.0317)
10	Contract Carriage Service	T2	(375)	-	(375)	4,136,946	(0.0091)
11	Contract Carriage- Wholesale	T3	(6)	-	(6)	283,374	(0.0021)

ENBRIDGE GAS INC.
 Union Rate Zones
 Contract Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2019 Deferral Account Disposition

Line No.	Particulars	Rate Class	2019 Deferral Balances (\$000's) (a)	2019 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2019 Actual Volume/ Demand (d)	Billing Units	Unit Volumetric/ Demand Rate (cents/m ³) (e) = (c / d) * 100
<u>Gas Supply Charges</u>								
<u>Union North West</u>								
1	Medium Volume Firm Service	20	(182)	-	(182)	1,644	10 ³ m ³ /d	(11.0870)
2	Large Volume Interruptible	25	56	-	56	21,431	10 ³ m ³	0.2592
<u>Union North East</u>								
3	Medium Volume Firm Service	20	0	-	0	4,241	10 ³ m ³ /d	0.0115
4	Large Volume Interruptible	25	5	-	5	20,210	10 ³ m ³	0.0229
<u>Storage (\$/GJ)</u>								
5	Bundled-T Storage Service	20T/100T	20	-	20	141,504	GJ/d	0.142

ENBRIDGE GAS INC.
 Union Rate Zones
 Storage and Transportation Service Amounts for Disposition
2019 Deferral Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	2019 Deferral Balances (a)	2019 Earnings Sharing Mechanism (b)	Deferral Balance for Disposition (c)
1	Transportation	M12	(2,952)	-	(2,952)
2	Transportation of Locally Produced Gas	M13	2	-	2
3	Cross Franchise Transportation	C1	103	-	103
4	Storage and Transportation Services	M16	(17)	-	(17)

Notes:

(1) Ex-franchise Rate M12, Rate M13, Rate M16 and Rate C1 customer specific amounts determined using approved deferral account allocation methodologies.

ENBRIDGE GAS INC.
 Union Rate Zones
 General Service Customer Bill Impacts

Line No.	Particulars	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (1) (a)	Volume (m ³) (2) (b)	Bill Impact (\$) (c) = (a x b) / 100
<u>Small Volume General Service</u>				
<u>Rate M1 - Union South</u>				
1	Delivery	(0.6869)	559	(3.84)
2	Commodity	0.7902	559	4.42
3		<u>0.1033</u>		<u>0.58</u>
4	Sales Service			0.58
5	Direct Purchase			(3.84)
<u>Rate 01 - Union North West</u>				
6	Delivery	(1.0715)	559	(5.99)
7	Commodity	-	559	-
8	Transportation	(8.0456)	559	(44.96)
9		<u>(9.1171)</u>		<u>(50.95)</u>
10	Sales Service			(50.95)
11	Direct Purchase Bundled T			(50.95)
<u>Rate 01 - Union North East</u>				
12	Delivery	(1.0715)	559	(5.99)
13	Commodity	-	559	-
14	Transportation	(0.4405)	559	(2.46)
15		<u>(1.5120)</u>		<u>(8.45)</u>
16	Sales Service			(8.45)
17	Direct Purchase Bundled T			(8.45)
<u>Large Volume General Service</u>				
<u>Rate M2 - Union South</u>				
18	Delivery	(0.4369)	19,491	(85)
19	Commodity	0.7902	19,491	154
20		<u>0.3533</u>		<u>69</u>
21	Sales Service			69
22	Direct Purchase			(85)
<u>Rate 10 - Union North West</u>				
23	Delivery	(1.1691)	29,454	(344)
24	Commodity	-	29,454	-
25	Transportation	(5.4548)	29,454	(1,607)
26		<u>(6.6239)</u>		<u>(1,951)</u>
27	Sales Service			(1,951)
28	Direct Purchase Bundled T			(1,951)
<u>Rate 10 - Union North East</u>				
29	Delivery	(1.1691)	29,454	(344)
30	Commodity	-	29,454	-
31	Transportation	(0.2959)	29,454	(87)
32		<u>(1.4650)</u>		<u>(432)</u>
33	Sales Service			(432)
34	Direct Purchase Bundled T			(432)

ENBRIDGE GAS INC.
Union Rate Zones
Calculation of One-Time Adjustments for Typical Small and Large Customers

Line No.	Particulars	Derivational Unit Rate (cents/m ³) (a)	Billing Units (m ³) (b)	Annual Bill Impact (\$) (c)
<u>Union North</u>				
<u>Small Rate 20 - Union North West</u>				
1	Delivery	(0.0437)	3,000,000	(1,312)
2	Transportation (1)	<u>(11.0870)</u>	14,000	<u>(18,626)</u>
3		(11.1307)		(19,938)
4	Sales Service Impact			(19,938)
5	Bundled-T (Direct Purchase) Impact			(19,938)
<u>Large Rate 20 - Union North West</u>				
6	Delivery	(0.0437)	15,000,000	(6,561)
7	Transportation (1)	<u>(11.0870)</u>	60,000	<u>(79,826)</u>
8		(11.1307)		(86,387)
9	Sales Service Impact			(86,387)
10	Bundled-T (Direct Purchase) Impact			(86,387)
<u>Small Rate 20 - Union North East</u>				
11	Delivery	(0.0437)	3,000,000	(1,312)
12	Transportation (1)	<u>0.0115</u>	14,000	<u>19</u>
13		(0.0322)		(1,293)
14	Sales Service Impact			(1,293)
15	Bundled-T (Direct Purchase) Impact			(1,293)
<u>Large Rate 20 - Union North East</u>				
16	Delivery	(0.0437)	15,000,000	(6,561)
17	Transportation (1)	<u>0.0115</u>	60,000	<u>83</u>
18		(0.0322)		(6,479)
19	Sales Service Impact			(6,479)
20	Bundled-T (Direct Purchase) Impact			(6,479)
<u>Average Rate 25 - Union North West</u>				
21	Delivery	(0.0623)	2,275,000	(1,418)
22	Transportation	<u>0.2592</u>	2,275,000	<u>5,897</u>
23		0.1969		4,479
24	Sales Service Impact			4,479
25	Bundled-T (Direct Purchase) Impact			4,479
<u>Average Rate 25 - Union North East</u>				
26	Delivery	(0.0623)	2,275,000	(1,418)
27	Transportation	<u>0.0229</u>	2,275,000	<u>522</u>
		(0.0394)		(896)
28	Sales Service Impact			(896)
29	Bundled-T (Direct Purchase) Impact			(896)
<u>Small Rate 100</u>				
30	T-Service (Direct Purchase) Impact	(0.0210)	27,000,000	(5,669)
<u>Large Rate 100</u>				
31	T-Service (Direct Purchase) Impact	(0.0210)	240,000,000	(50,392)
<u>Union South</u>				
<u>Small Rate M4</u>				
32	Delivery	(0.0145)	875,000	(127)
33	Commodity (2)	<u>0.7902</u>	218,750	<u>1,729</u>
34		0.7757		1,602
34	Sales Service Impact			1,602
35	Direct Purchase Impact			(127)
<u>Large Rate M4</u>				
36	Delivery	(0.0145)	12,000,000	(1,739)
37	Commodity (2)	<u>0.7902</u>	3,000,000	<u>23,706</u>
38		0.7757		21,967
39	Sales Service Impact			21,967
40	Direct Purchase Impact			(1,739)

Notes:

- (1) Transportation typical billing units and bill impacts are based on monthly demand (m³/d).
- (2) Estimated volumes for the period October 1, 2021 to December 31, 2021, equal to 25% of annual forecasted volumes. Sales service impacts are illustrative only. Actual customer impacts will vary.

ENBRIDGE GAS INC.
 Union Rate Zones
Calculation of One-Time Adjustments for Typical Small and Large Customers

Line No.	Particulars	Deterral Unit Rate (cents/m ³) (b)	Billing Units (m ³) (c)	Annual Bill Impact (\$) (d)
<u>Union South (continued)</u>				
<u>Small Rate M5 Interruptible</u>				
1	Delivery	(0.2363)	825,000	(1,950)
2	Commodity (1)	0.7902	206,250	1,630
3		0.5539		(320)
4	Sales Service Impact			(320)
5	Direct Purchase Impact			(1,950)
<u>Large Rate M5 Interruptible</u>				
6	Delivery	(0.2363)	6,500,000	(15,361)
7	Commodity (1)	0.7902	1,625,000	12,841
8		0.5539		(2,520)
9	Sales Service Impact			(2,520)
10	Direct Purchase Impact			(15,361)
<u>Small Rate M7</u>				
11	Delivery	0.0038	36,000,000	1,367
12	Commodity (1)	0.7902	9,000,000	71,118
13		0.7940		72,485
14	Sales Service Impact			72,485
15	Direct Purchase Impact			1,367
<u>Large Rate M7</u>				
16	Delivery	0.0038	52,000,000	1,974
17	Commodity (1)	0.7902	13,000,000	102,726
18		0.7940		104,700
19	Sales Service Impact			104,700
20	Direct Purchase Impact			1,974
<u>Small Rate M9</u>				
21	Delivery	0.0073	6,950,000	505
22	Commodity (1)	0.7902	1,737,500	13,730
23		0.7975		14,234
24	Sales Service Impact			14,234
25	Direct Purchase Impact			505
<u>Large Rate M9</u>				
26	Delivery	0.0073	20,178,000	1,465
27	Commodity (1)	0.7902	5,044,500	39,862
28		0.7975		41,327
29	Sales Service Impact			41,327
30	Direct Purchase Impact			1,465
<u>Rate M10</u>				
31	Delivery	(0.1121)	94,500	(106)
32	Commodity (1)	0.7902	23,625	187
33		0.6781		81
34	Sales Service Impact			81
35	Direct Purchase Impact			(106)
<u>Small Rate T1</u>				
36	Direct Purchase Impact	(0.0317)	7,537,000	(2,386)
<u>Average Rate T1</u>				
37	Direct Purchase Impact	(0.0317)	11,565,938	(3,661)
<u>Large Rate T1</u>				
38	Direct Purchase Impact	(0.0317)	25,624,080	(8,111)
<u>Small Rate T2</u>				
39	Direct Purchase Impact	(0.0091)	59,256,000	(5,365)
<u>Average Rate T2</u>				
40	Direct Purchase Impact	(0.0091)	197,789,850	(17,908)
<u>Large Rate T2</u>				
41	Direct Purchase Impact	(0.0091)	370,089,000	(33,508)
<u>Large Rate T3</u>				
42	Direct Purchase Impact	(0.0021)	272,712,000	(5,609)

Notes:

(1) Estimated volumes for the period October 1, 2021 to December 31, 2021, equal to 25% of annual forecasted volumes. Sales service impacts are illustrative only. Actual customer impacts will vary.

ENBRIDGE GAS INC.
UNION NORTH
RATE 01 - SMALL VOLUME GENERAL FIRM SERVICE

ELIGIBILITY

Any customer in Union's North West and North East Zones who is an end user whose total gas requirements at that location are equal to or less than 50,000 m³ per year.

SERVICES AVAILABLE

The following services are available under this rate schedule:

(a) **Sales Service**

For continuous supply of natural gas by Union and associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service, the Monthly, Delivery, Carbon (if applicable) and Gas Supply Charges shall apply.

(b) **Transportation Service**

For continuous delivery on Union's distribution system from the Point of Receipt on TransCanada's system to the Point of Consumption on the customer's premises of natural gas owned by the customer and transported by TransCanada under a firm transportation service tariff or equivalent National Energy Board Order. For this service, the Monthly, Delivery and Carbon (if applicable) Charges shall apply. Unless otherwise authorized by Union, customers who initiate a movement to Transportation Service from a Sales Service or Bundled Transportation Service must accept an assignment from Union of transportation capacity on upstream pipeline systems.

Transportation Service customers in the Union North East Zone may contract with Union for transportation service from Dawn to the customer's delivery area. The charges for the transportation service will consist of the Rate C1 Dawn-Parkway firm transportation rate and applicable fuel charges, in accordance with Union's Rate C1 rate schedule, and all applicable third party (i.e. TransCanada) transportation charges on upstream pipelines from Parkway to the customer's delivery area.

(c) **Bundled Transportation Service**

For continuous delivery by Union of gas owned by the customer and for the associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service the Monthly, Delivery and Carbon (if applicable) Charges, as well as the Storage and Transportation Charges of the Gas Supply Charge, shall apply.

MONTHLY RATES AND CHARGES

<u>APPLICABLE TO ALL SERVICES</u>	<u>Union North West</u>	<u>Union North East</u>
<u>MONTHLY CHARGE</u>	\$22.87	\$22.87
<u>DELIVERY CHARGE</u>	<u>¢ per m³</u>	<u>¢ per m³</u>
First 100 m ³ per month @	9.8081	9.8081
Next 200 m ³ per month @	9.5575	9.5575
Next 200 m ³ per month @	9.1606	9.1606
Next 500 m ³ per month @	8.7964	8.7964
Over 1,000 m ³ per month @	8.4954	8.4954
Delivery-Price Adjustment (All Volumes) (1)	(1.0715)	(1.0715)
<u>CARBON CHARGES</u>		
Federal Carbon Charge (if applicable) (2)	7.8300	7.8300
Facility Carbon Charge (in addition to Delivery Charge)	0.0127	0.0127
Federal Carbon Charge - Price Adjustment (if applicable)	-	-

Notes:

(1) Includes a temporary credit of (1.0715) cents/m³ effective October 1, 2021 to December 31, 2021.

(2) The Federal Carbon Charge for on-reserve First Nations customers are interim, per the Board's Decision and Order in EB-2019-0247.

ADDITIONAL CHARGES FOR SALES SERVICE

GAS SUPPLY CHARGES

Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel. The applicable rates are provided in Schedule "A".

SYSTEM EXPANSION SURCHARGE ("SES") AND TEMPORARY CONNECTION SURCHARGE ("TCS") (if applicable) (1)

The SES is applicable to a customer who receives gas distribution services from the Company as part of a Community Expansion Project listed below. The SES is applied to all volumes consumed by customers in the approved Community Expansion Project areas. The Company may apply the SES for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

The TCS is applicable to a customer who receives gas distribution services from the Company as part of a Small Main Extension or Customer Attachment Project in lieu of paying a Contribution in Aid of Construction (CIAC). The TCS is applied to all volumes consumed, if applicable. The Company may require payment of a CIAC or apply the TCS for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

System Expansion Surcharge (SES):	23.0000 ¢ per m ³
Temporary Connection Surcharge (TCS):	23.0000 ¢ per m ³

<u>Community Expansion Project Areas:</u>	<u>In-service Date</u>	<u>SES Term</u>
Prince Township	2018	22 years
North Bay - Northshore and Peninsula Roads	2020	40 years

Notes:

(1) Additional conditions and defined terms applicable to the SES and TCS are set out in the Company's Distribution New Business Guidelines as approved by the OEB in its EB-2020-0094 decision.

MONTHLY BILL

The monthly bill will equal the sum of the monthly charges plus the rates multiplied by the applicable gas quantities delivered plus all applicable taxes. If the customer transports its own gas, the Gas Supply Charge under Sales Service will not apply.

MINIMUM MONTHLY BILL

The Minimum Monthly Bill shall be the Monthly Charge.

DELAYED PAYMENT

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

SERVICE AGREEMENT

Customers providing their own gas supply in whole or in part, for transportation by Union, must enter into a Service Agreement with Union.

TERMS AND CONDITIONS OF SERVICE

1. If multiple end-users are receiving service from a customer under this rate, for billing purposes, the Monthly, Delivery and Carbon (if applicable) Charges, plus any other charge that is specific to the location of each end-user shall be used to develop a monthly bill for each end-user at each location. Upon request, possibly for a fee, Union will combine the individual bills on a single invoice or statement for administrative convenience. However, Union will not combine the quantities or demands of several end-use locations so that eligibility to a different rate class will result. Further, Union will not combine the monthly billing data of individual end-users to generate a single bill which is less than the sum of the monthly bills of the individual end-users involved at each location.
2. Customers must enter into a Service Agreement with Union prior to the commencement of service.
3. The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Effective October 1, 2021
Implemented October 1, 2021
O.E.B. Order # EB-2020-0134

Supersedes EB-2021-0070 Rate Schedule effective April 1, 2021.

ENBRIDGE GAS INC.
UNION NORTH
RATE 10 - LARGE VOLUME GENERAL FIRM SERVICE

ELIGIBILITY

Any customer in Union's North West and North East Zones who is an end-user whose total firm gas requirements at one or more Company-owned meters at one location exceed 50,000 m³ per year.

SERVICES AVAILABLE

The following services are available under this rate schedule:

(a) **Sales Service**

For continuous supply of natural gas by Union and associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service, the Monthly, Delivery, Carbon (if applicable) and Gas Supply Charges shall apply.

(b) **Transportation Service**

For continuous delivery on Union's distribution system from the Point of Receipt on TransCanada's system to the Point of Consumption on the customer's premises of natural gas owned by the customer and transported by TransCanada under a firm transportation service tariff or equivalent National Energy Board Order. For this service, the Monthly, Delivery and Carbon (if applicable) Charges shall apply. Unless otherwise authorized by Union, customers who initiate a movement to Transportation Service from a Sales Service or Bundled Transportation Service must accept an assignment from Union of transportation capacity on upstream pipeline systems. Customers may reduce their assignment of transportation capacity in compliance with Union's Turnback Policy.

Transportation Service customers in the Union North East Zone may contract with Union for transportation service from Dawn to the customer's delivery area. The charges for the transportation service will consist of the Rate C1 Dawn-Parkway firm transportation rate and applicable fuel charges, in accordance with Union's Rate C1 rate schedule, and all applicable third party (i.e. TransCanada) transportation charges on upstream pipelines from Parkway to the customer's delivery area.

(c) **Bundled Transportation Service**

For continuous delivery by Union of gas owned by the customer and for the associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service the Monthly, Delivery and Carbon (if applicable) Charges, as well as the Storage and Transportation Charges of the Gas Supply Charge, shall apply.

MONTHLY RATES AND CHARGES

<u>APPLICABLE TO ALL SERVICES</u>	<u>Union North West</u>	<u>Union North East</u>
<u>MONTHLY CHARGE</u>	\$73.90	\$73.90
<u>DELIVERY CHARGE</u>	<u>¢ per m³</u>	<u>¢ per m³</u>
First 1,000 m ³ per month @	8.4316	8.4316
Next 9,000 m ³ per month @	6.8455	6.8455
Next 20,000 m ³ per month @	5.9592	5.9592
Next 70,000 m ³ per month @	5.3791	5.3791
Over 100,000 m ³ per month @	3.1806	3.1806
Delivery-Price Adjustment (All Volumes) (1)	(1.1691)	(1.1691)
<u>CARBON CHARGES</u>		
Federal Carbon Charge (if applicable) (2)	7.8300	7.8300
Facility Carbon Charge (in addition to Delivery Charge)	0.0127	0.0127
Federal Carbon Charge - Price Adjustment (if applicable)	-	-
<u>GAS SUPPLY CHARGES</u>		
Gas Supply Charge (if applicable)		

The gas supply charge is comprised of charges for transportation and for commodity and fuel.
The applicable rates are provided in Schedule "A".

Notes:

- (1) Includes a temporary credit of (1.1691) cents/m³ effective October 1, 2021 to December 31, 2021.
- (2) The Federal Carbon Charge for on-reserve First Nations customers are interim, per the Board's Decision and Order in EB-2019-0247.

ADDITIONAL CHARGES FOR SALES SERVICE

SYSTEM EXPANSION SURCHARGE ("SES") AND TEMPORARY CONNECTION SURCHARGE ("TCS") (if applicable) (1)

The SES is applicable to a customer who receives gas distribution services from the Company as part of a Community Expansion Project listed below in lieu of or in addition to paying a Contribution in Aid of Construction (CIAC), at the customer's option. The Company may apply the SES for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

The TCS is applicable to a customer who receives gas distribution services from the Company as part of a Small Main Extension or Customer Attachment Project in lieu of paying a CIAC, at the customer's option. The Company may require payment of a CIAC and/or apply the TCS for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

If applicable, the SES and TCS are applied to all volumes consumed for the SES or TCS term.

System Expansion Surcharge (SES):	23.0000 ¢ per m ³
Temporary Connection Surcharge (TCS):	23.0000 ¢ per m ³

<u>Community Expansion Project Areas:</u>	<u>In-service Date</u>	<u>SES Term</u>
Prince Township	2018	22 years
North Bay - Northshore and Peninsula Roads	2020	40 years

Notes:

(1) Additional conditions and defined terms applicable to the SES and TCS are set out in the Company's Distribution New Business Guidelines as approved by the OEB in its EB-2020-0094 decision.

MONTHLY BILL

The monthly bill will equal the sum of the monthly charges plus the rates multiplied by the applicable gas quantities delivered plus all applicable taxes. If the customer transports its own gas, the Gas Supply Charge under Sales Service will not apply.

MINIMUM MONTHLY BILL

The Minimum Monthly Bill shall be the Monthly Charge.

DELAYED PAYMENT

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

SERVICE AGREEMENT

Customers providing their own gas supply in whole or in part, for transportation by Union and customers purchasing gas from Union with maximum daily requirements in excess of 3,000 m³ per day must enter into a Service Agreement with Union.

TERMS AND CONDITIONS OF SERVICE

1. Service shall be for a minimum term of one year.
2. If multiple end-users are receiving service from a customer under this rate, for billing purposes, the Monthly, Delivery and Carbon (if applicable) Charges, plus any other charge that is specific to the location of each end-user shall be used to develop a monthly bill for each end-user at each location. Upon request, possibly for a fee, Union will combine the individual bills on a single invoice or statement for administrative convenience. However, Union will not combine the quantities or demands of several end-use locations so that eligibility to a different rate class will result. Further, Union will not combine the monthly billing data of individual end-users to generate a single bill which is less than the sum of the monthly bills of the individual end-users involved at each location.
3. Customers must enter into a Service Agreement with Union prior to the commencement of service.
4. For the purposes of qualifying for a rate class, the total quantities of gas consumed or expected to be consumed on the customer's contiguous property will be used, irrespective of the number of meters installed.
5. The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Effective October 1, 2021
Implemented October 1, 2021
O.E.B. Order # EB-2020-0134

Supersedes EB-2021-0070 Rate Schedule effective April 1, 2021.

ENBRIDGE GAS INC.
UNION NORTH
GAS SUPPLY CHARGES

(A) Availability

Available to customers in Union's North West and North East Delivery Zones.

(B) Applicability:

To all sales customers served under Rate 01A, Rate 10, Rate 20, Rate 100 and Rate 25.

(C) Rates

<u>Utility Sales</u>	<u>Union</u>	<u>Union</u>
	<u>North West</u>	<u>North East</u>
<u>Rate 01A (cents / m³)</u>		
Storage	2.0625	5.8116
Storage - Price Adjustment	-	-
Commodity and Fuel (1)	12.2538	13.7598
Commodity and Fuel - Price Adjustment (2)	(1.1009)	(0.9051)
Transportation	4.6161	2.2856
Transportation - Price Adjustment	(7.8509) (3)	(0.6197) (4)
Total Gas Supply Charge	<u>9.9806</u>	<u>20.3322</u>
 <u>Rate 10 (cents / m³)</u>		
Storage	1.5036	4.0032
Storage - Price Adjustment	-	-
Commodity and Fuel (1)	12.2538	13.7598
Commodity and Fuel - Price Adjustment (2)	(1.1009)	(0.9051)
Transportation	4.0418	2.0947
Transportation - Price Adjustment	(5.2601) (5)	(0.4751) (6)
Total Gas Supply Charge	<u>11.4382</u>	<u>18.4775</u>
 <u>Voluntary RNG Program (if applicable) (7)</u>		
Monthly Charge - Rate 01 and Rate 10	\$ 2.00	\$ 2.00

Notes:

- (1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1983 cents/m³.
- (2) Prospective recovery of gas supply deferral accounts.
- (3) Prospective recovery of gas supply deferral accounts and a temporary credit of (8.0456) cents/m³ effective October 1, 2021 to December 31, 2021.
- (4) Prospective recovery of gas supply deferral accounts and a temporary credit of (0.4405) cents/m³ effective October 1, 2021 to December 31, 2021.
- (5) Prospective recovery of gas supply deferral accounts and a temporary credit of (5.4548) cents/m³ effective October 1, 2021 to December 31, 2021.
- (6) Prospective recovery of gas supply deferral accounts and a temporary credit of (0.2959) cents/m³ effective October 1, 2021 to December 31, 2021.
- (7) The Voluntary RNG Program Charge is a fixed monthly charge applicable to customers who elect to participate in the Company's Voluntary RNG Program to fund the incremental cost of purchasing renewable natural gas as part of system supply. The charge will be applicable for a minimum term of one billing month, renewing automatically monthly until terminated by the customer or until the Company terminates the Voluntary RNG Program, whichever occurs earlier. The fixed monthly charge will apply to applicable customers whether or not they consume natural gas within the billing period.

ENBRIDGE GAS INC.
UNION NORTH
GAS SUPPLY CHARGES

Utility Sales

Rate 20 (cents / m ³)	Union North West	Union North East
Commodity and Fuel (1)	11.8154	13.2666
Commodity and Fuel - Price Adjustment (2)	(1.1009)	(0.9051)
Commodity Transportation - Charge 1	2.5245	1.7598
Transportation 1 - Price Adjustment (2)	0.1947	(0.1792)
Commodity Transportation - Charge 2	-	-
Monthly Gas Supply Demand	41.8731	42.5485
Gas Supply Demand - Price Adjustment	-	-
Commissioning and Decommissioning Rate	4.9287	4.0622
Rate 100 (cents / m ³)		
Commodity and Fuel (1)	11.8154	13.2666
Commodity and Fuel - Price Adjustment (2)	(1.1009)	(0.9051)
Commodity Transportation - Charge 1	4.3311	6.6698
Commodity Transportation - Charge 2	-	-
Monthly Gas Supply Demand	77.2504	116.6893
Commissioning and Decommissioning Rate	5.4844	8.3390
Rate 25 (cents / m ³)		
Gas Supply Charge:		
Interruptible Service		
Minimum	1.4848	1.4848
Maximum	675.9484	675.9484
<u>Natural Gas Liquefaction Service (\$ / GJ) (3)</u>		
Gas Supply Charge:		
Interruptible Service		
Minimum		0.392
Maximum		178.398

Notes:

- (1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1983 cents/m³.
- (2) Prospective recovery of gas supply deferral accounts.
- (3) Billing in energy (\$/GJ) will only apply to the Natural Gas Liquefaction Service.

Effective October 1, 2021
Implemented October 1, 2021
O.E.B. Order # EB-2020-0134

Supersedes EB-2021-0070 Rate Schedule effective April 1, 2021.

ENBRIDGE GAS INC.
UNION SOUTH
SMALL VOLUME GENERAL SERVICE RATE

(A) Availability

Available to customers in Union's Southern Delivery Zone.

(B) Applicability

To general service customers whose total consumption is equal to or less than 50,000 m³ per year.

(C) Rates

The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated which may be higher than the identified rates. (1)

a) Monthly Charge		\$22.87
b) Delivery Charge		
First	100 m ³	5.6938 ¢ per m ³
Next	150 m ³	5.4091 ¢ per m ³
All Over	250 m ³	4.6736 ¢ per m ³
Delivery - Price Adjustment (All Volumes)	(2)	(0.6869) ¢ per m ³
c) Carbon Charges		
Federal Carbon Charge (if applicable)	(3)	7.8300 ¢ per m ³
Facility Carbon Charge (in addition to Delivery Charge)		0.0127 ¢ per m ³
Federal Carbon Charge - Price Adjustment (if applicable)		- ¢ per m ³
d) Storage Charge (if applicable)		0.8018 ¢ per m ³
Storage - Price Adjustment (All Volumes)		- ¢ per m ³

Applicable to all bundled customers (sales and bundled transportation service).

e) Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel.
The applicable rates are provided in Schedule "A".

f) System Expansion Surcharge ("SES") and Temporary Connection Surcharge ("TCS") (if applicable) (4)

The SES is applicable to a customer who receives gas distribution services from the Company as part of a Community Expansion Project listed below. The SES is applied to all volumes consumed by customers in the approved Community Expansion Project areas. The Company may apply the SES for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

The TCS is applicable to a customer who receives gas distribution services from the Company as part of a Small Main Extension or Customer Attachment Project in lieu of paying a Contribution in Aid of Construction (CIAC). The TCS is applied to all volumes consumed, if applicable. The Company may require payment of a CIAC or apply the TCS for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

System Expansion Surcharge (SES):	23.0000	¢ per m ³
Temporary Connection Surcharge (TCS):	23.0000	¢ per m ³

<u>Community Expansion Project</u>	<u>In-service Date</u>	<u>SES Term</u>
Kettle and Stony Point First Nation and Lambton Shores	2017	12 years
Milverton, Rostock and Wartburg	2017	15 years
Delaware Nation of Moraviantown First Nation	2018	40 years
Chippewas of the Thames First Nation	2019	40 years
Saugeen First Nation	2020	40 years

Notes:

- (1) During any month in which a customer terminates service or begins service, the fixed charge for the month will be prorated to such
- (2) Includes a temporary credit of (0.6869) cents/m³ effective October 1, 2021 to December 31, 2021.
- (3) The Federal Carbon Charge for on-reserve First Nations customers are interim, per the Board's Decision and Order in EB-2019-0247.
- (4) Additional conditions and defined terms applicable to the SES and TCS are set out in the Company's Distribution New Business Guidelines as approved by the OEB in its EB-2020-0094 decision.

(D) Supplemental Service to Commercial and Industrial Customers Under Group Meters

Combination of readings from several meters may be authorized by the Company and the Company will not reasonably withhold authorization in cases where meters are located on contiguous pieces of property of the same owner not divided by a public right-of-way.

(E) Delayed Payment

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

(F) Direct Purchase

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. Customers initiating direct purchase arrangements, who previously received Gas Supply service, must also accept, unless otherwise authorized by Union, an assignment from Union of transportation capacity on upstream pipeline systems.

(G) Overrun Charge

In the event that a direct purchase customer fails to deliver its contracted volumes to Union, and Union has the capability to continue to supply the customer, Union will do so. The customer may pay for the identified delivery charge plus facility carbon charge and if applicable, the identified federal carbon charge and the total gas supply charge for utility sales provided in Schedule "A" per m³, plus 7¢ per m³.

Overrun Delivery Charge	6.4956	¢ per m ³
Federal Carbon Charge (if applicable)	7.8300	¢ per m ³
Facility Carbon Charge (in addition to Overrun Delivery Charge)	0.0127	¢ per m ³

(H) Bundled Direct Purchase Delivery

Where a customer elects transportation service under this rate schedule, the customer must enter into a Bundled T Gas Contract with Union for delivery of gas to Union. Bundled T Gas Contract Rates and Gas Purchase Contract Rates are described in rate schedule R1.

(I) Company Policy Relating to Terms of Service

- a. Customers who temporarily discontinue service during any twelve consecutive months without payment of the monthly fixed charge for the months in which the gas is temporarily disconnected shall pay for disconnection and reconnection.
- b. When gas is delivered at an absolute pressure in excess of 101.325 kilopascals, then for purposes of measurement, hereunder, such volume of gas shall be corrected to an absolute pressure of 101.325 kilopascals. Atmospheric pressure is assumed to be the levels shown below in kilopascals (absolute) regardless of the actual atmospheric pressure at which the gas is measured and delivered.

<u>Zone</u>	Assumed Atmospheric Pressure kPa	<u>Zone</u>	Assumed Atmospheric Pressure kPa
1	100.148	7	97.582
2	99.494	8	97.065
3	98.874	9	96.721
4	98.564	10	100.561
5	98.185	11	99.321
6	97.754	12	98.883

Effective October 1, 2021
Implemented October 1, 2021
O.E.B. Order # EB-2020-0134

Supersedes EB-2021-0070 Rate Schedule effective April 1, 2021.

ENBRIDGE GAS INC.
UNION SOUTH
LARGE VOLUME GENERAL SERVICE RATE

(A) Availability

Available to customers in Union's Southern Delivery Zone.

(B) Applicability

To general service customers whose total consumption is greater than 50,000 m³ per year.

(C) Rates

The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated which may be higher than the identified rates. (1)

a) Monthly Charge		\$73.90	
b) Delivery Charge			
First	1 000 m ³	5.1179	¢ per m ³
Next	6 000 m ³	5.0248	¢ per m ³
Next	13 000 m ³	4.7331	¢ per m ³
All Over	20 000 m ³	4.3998	¢ per m ³
Delivery – Price Adjustment (All Volumes)	(2)	(0.4369)	¢ per m ³
c) Carbon Charges			
Federal Carbon Charge (if applicable)	(3)	7.8300	¢ per m ³
Facility Carbon Charge (in addition to Delivery Charge)		0.0127	¢ per m ³
Federal Carbon Charge - Price Adjustment (if applicable)		-	¢ per m ³
d) Storage Charge (if applicable)		0.7017	¢ per m ³
Storage - Price Adjustment (All Volumes)		-	¢ per m ³

Applicable to all bundled customers (sales and bundled transportation service).

e) Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel. The applicable rates are provided in Schedule "A".

f) System Expansion Surcharge ("SES") and Temporary Connection Surcharge ("TCS") (if applicable) (4)

The SES is applicable to a customer who receives gas distribution services from the Company as part of a Community Expansion Project listed below in lieu of or in addition to paying a Contribution in Aid of Construction (CIAC), at the customer's option. The Company may apply the SES for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

The TCS is applicable to a customer who receives gas distribution services from the Company as part of a Small Main Extension or Customer Attachment Project in lieu of paying a CIAC, at the customer's option. The Company may require payment of a CIAC and/or apply the TCS for a term of up to 40 years, to be determined in accordance with the Company's feasibility policy.

If applicable, the SES and TCS are applied to all volumes consumed for the SES or TCS term.

System Expansion Surcharge (SES):	23.0000	¢ per m ³
Temporary Connection Surcharge (TCS):	23.0000	¢ per m ³

<u>Community Expansion Project Areas:</u>	<u>In-service Date</u>	<u>SES Term</u>
Kettle and Stony Point First Nation and Lambton Shores	2017	12 years
Milverton, Rostock and Wartburg	2017	15 years
Delaware Nation of Moraviantown First Nation	2018	40 years
Chippewas of the Thames First Nation	2019	40 years
Saugeen First Nation	2020	40 years

Notes:

- (1) During any month in which a customer terminates service or begins service, the fixed charge for the month will be prorated to such customer.
- (2) Includes a temporary credit of (0.4369) cents/m³ effective October 1, 2021 to December 31, 2021.
- (3) The Federal Carbon Charge for on-reserve First Nations customers are interim, per the Board's Decision and Order in EB-2019-0247.
- (4) Additional conditions and defined terms applicable to the SES and TCS are set out in the Company's Distribution New Business Guidelines as approved by the OEB in its EB-2020-0094 decision.

(D) Supplemental Service to Commercial and Industrial Customers Under Group Meters

Combination of readings from several meters may be authorized by the Company and the Company will not reasonably withhold authorization in cases where meters are located on contiguous pieces of property of the same owner not divided by a public right-of-way.

(E) Delayed Payment

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

(F) Direct Purchase

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. Customers initiating direct purchase arrangements, who previously received Gas Supply service, must also accept, unless otherwise authorized by Union, an assignment from Union of transportation capacity on upstream pipeline systems.

(G) Overrun Charge

In the event that a direct purchase customer fails to deliver its contracted volumes to Union, and Union has the capability to continue to supply the customer, Union will do so. The customer may pay for the identified delivery charge plus facility carbon charge and if applicable, the identified federal carbon charge and the total gas supply charge for utility sales provided in Schedule "A" per m³, plus 7¢ per m³.

Overrun Delivery Charge	5.8196	¢ per m ³
Federal Carbon Charge (if applicable)	7.8300	¢ per m ³
Facility Carbon Charge (in addition to Overrun Delivery Charge)	0.0127	¢ per m ³

(H) Bundled Direct Purchase Delivery

Where a customer elects transportation service under this rate schedule, the customer must enter into a Bundled T Gas Contract with Union for delivery of gas to Union. Bundled T Gas Contract Rates and Gas Purchase Contract Rates are described in rate schedule R1.

(I) Company Policy Relating to Terms of Service

- a. Customers who temporarily discontinue service during any twelve consecutive months without payment of the monthly fixed charge for the months in which the gas is temporarily disconnected shall pay for disconnection and reconnection.
- b. When gas is delivered at an absolute pressure in excess of 101.325 kilopascals, then for purposes of measurement, hereunder, such volume of gas shall be corrected to an absolute pressure of 101.325 kilopascals. Atmospheric pressure is assumed to be the levels shown below in kilopascals (absolute) regardless of the actual atmospheric pressure at which the gas is measured and delivered.

<u>Zone</u>	Assumed Atmospheric Pressure <u>kPa</u>	<u>Zone</u>	Assumed Atmospheric Pressure <u>kPa</u>
1	100.148	7	97.582
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6	97.754	12	98.883

Effective October 1, 2021
Implemented October 1, 2021
O.E.B. Order # EB-2020-0134

Supersedes EB-2021-0070 Rate Schedule effective April 1, 2021.

Effective
2021-10-01
Schedule "A"

ENBRIDGE GAS INC.
UNION SOUTH
GAS SUPPLY CHARGES

(A) Availability:

Available to customers in Union's Southern Delivery Zone.

(B) Applicability:

To all sales customers served under Rate M1, Rate M2, Rate M4, Rate M5A, Rate M7, Rate M9, Rate M10 and storage and transportation customers taking supplemental services under Rate T1, Rate T2 and Rate T3.

(C) Rates:

cents / m³

Utility Sales

Commodity and Fuel	13.4774 (1)
Commodity and Fuel - Price Adjustment	1.0214 (2)
Transportation	-
Total Gas Supply Commodity Charge	<u>14.4988</u>

Voluntary RNG Program (if applicable) (3)

Monthly Charge - Rate M1 and Rate M2	\$ 2.00
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Minimum Annual Gas Supply Commodity Charge

Rate M4 Firm and Rate M5A Interruptible Contract	0.1983
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Storage and Transportation Supplemental Services - Rate T1, Rate T2 & Rate T3

\$/GJ

Monthly demand charges:

Firm gas supply service	45.261
Firm backstop gas	1.548

Commodity charges:

Gas supply	3.449
Backstop gas	3.925

Reasonable Efforts Backstop Gas	5.083
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Supplemental Inventory	Note (4)
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Supplemental Gas Sales Service (cents / m ³)	16.7536
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Failure to Deliver: Applied to quantities not delivered to Union in the event the customer's supply fails	2.970
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Discretionary Gas Supply Service (DGSS)	Note (5)
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Notes:

- (1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1983 cents/m³.
- (2) Prospective recovery of gas supply deferral accounts and a temporary charge of 0.7902 cents/m³ effective October 1, 2021 to December 31, 2021.
- (3) The Voluntary RNG Program Charge is a fixed monthly charge applicable to customers who elect to participate in the Company's Voluntary RNG Program to fund the incremental cost of purchasing renewable natural gas as part of system supply. The charge will be applicable for a minimum term of one billing month, renewing automatically monthly until terminated by the customer or until the Company terminates the Voluntary RNG Program, whichever occurs earlier. The fixed monthly charge will apply to applicable customers whether or not they consume natural gas within the billing period.
- (4) The charge for banked gas purchases shall be the higher of the daily spot gas cost at Dawn in the month of or the month following the month in which gas is sold under this rate and shall not be less than Union's approved weighted average cost of gas.
- (5) Reflects the "back to back" price plus a gas supply administration charge.

Effective October 1, 2021
Implemented October 1, 2021
O.E.B. Order # EB-2020-0134

Supersedes EB-2021-0070 Rate Schedule effective April 1, 2021.

APPENDIX C

ENBRIDGE GAS INC.

EB-2020-0134

DRAFT RATE ORDER – EGI DEFERRAL AND ESM BALANCES

ENBRIDGE GAS
 DEFERRAL & VARIANCE ACCOUNT
 ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym	Forecast for clearance at October 1, 2021			
			Col. 1	Col. 2	Col. 3	
			Principal (\$000's)	Interest (\$000's)	Total (\$000's)	
<u>EGD Rate Zone Commodity Related Accounts</u>						
1.	Storage and Transportation D/A	2019 S&TDA	2,472.3	49.0	2,521.4	
2.	Transactional Services D/A	2019 TSDA	134.3	2.4	136.7	
3.	Unaccounted for Gas V/A	2019 UAFVA	4,879.7	91.3	4,971.0	
4.	Total commodity related accounts		7,486.3	142.8	7,629.1	
<u>EGD Rate Zone Non Commodity Related Accounts</u>						
5.	Average Use True-Up V/A	2019 AUTUVA	(8,768.8)	(158.1)	(8,926.9)	
6.	Gas Distribution Access Rule Impact D/A	2019 GDARIDA	-	-	-	
7.	Deferred Rebate Account	2019 DRA	991.2	31.3	1,022.5	
8.	Transition Impact of Accounting Changes D/A	2019 TIACDA	4,435.8	-	4,435.8	
9.	Electric Program Earnings Sharing D/A	2019 EPESDA	(174.7)	(5.9)	(180.6)	
10.	OEB Cost Assessment V/A	2019 OEBCAVA	3,011.6	84.9	3,096.4	
11.	Dawn Access Costs D/A	2019 DACDA	2,152.7	38.8	2,191.5	
12.	Gas Supply Plan Cost Consequences D/A	2019 GSPCCDA	-	-	-	
13.	Pension and OPEB Forecast Accrual vs. Actual Cash P: 2019 P&OPEBFAVACPDVA		-	-	-	
14.	Total EGD Rate Zone (for clearance)		9,134.1	133.9	9,268.0	
<u>Union Rate Zones Gas Supply Accounts</u>						
		<u>Number</u>				
15.	Upstream Transportation Optimization	179-131	2019	12,122.4	217.7	12,340.1
16.	Spot Gas Variance Account	179-107	2019	-	-	-
17.	Unabsorbed Demand Costs Variance Account	179-108	2019	(11,957.6)	(362.2)	(12,319.8)
18.	Deferral Clearing Variance Account - Supply	179-132	2019	(1,096.1)	(32.6)	(1,128.6)
19.	Deferral Clearing Variance Account - Transport	179-132	2019	69.2	2.1	71.3
20.	Total Gas Supply Accounts			(862.0)	(175.0)	(1,037.1)
<u>Union Rate Zones Storage Accounts</u>						
21.	Short-Term Storage and Other Balancing Services	179-70	2019	2,821.9	44.9	2,866.8
<u>Union Rate Zones Other Accounts</u>						
22.	Normalized Average Consumption	179-133	2019	(4,675.9)	(140.2)	(4,816.1)
23.	Deferral Clearing Variance Account	179-132	2019	(721.6)	(21.4)	(743.0)
24.	OEB Cost Assessment Variance Account	179-151	2019	1,269.0	34.6	1,303.6
25.	Unbundled Services Unauthorized Storage Overrun	179-103	2019	-	-	-
26.	Gas Distribution Access Rule Costs	179-112	2019	-	-	-
27.	Conservation Demand Management	179-123	2019	(137.6)	(5.1)	(142.7)
28.	Parkway West Project Costs	179-136	2019	(493.0)	(14.6)	(507.6)
29.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2019	(39.0)	(0.4)	(39.4)
30.	Lobo C Compressor/Hamilton-Milton Pipeline Project Co	179-142	2019	277.0	3.4	280.4
31.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2019	(1,569.1)	(36.8)	(1,605.9)
32.	Burlington-Oakville Project Costs	179-149	2019	(49.0)	(0.9)	(49.9)
33.	Panhandle Reinforcement Project Costs	179-156	2019	(1,180.0)	(22.8)	(1,202.8)
34.	Sudbury Replacement Project	179-162	2019	-	-	-
35.	Parkway Obligation Rate Variance	179-138	2019	-	-	-
36.	Unauthorized Overrun Non-Compliance Account	179-143	2019	(432.4)	(16.0)	(448.4)
37.	Base Service North T-Service TransCanada Capacity	179-153	2019	-	-	-
38.	Pension and OPEB Forecast Accrual vs. Actual Cash P:	179-157	2019	-	(961.4)	(961.4)
39.	Unaccounted for Gas Volume Variance Account	179-135	2019	1,560.9	26.1	1,587.0
40.	Unaccounted for Gas Price Variance Account	179-141	2019	458.5	8.6	467.1
41.	Total Other Accounts			(5,732.2)	(1,146.9)	(6,879.1)
42.	Total Union Rate Zones (for clearance)			(3,772.3)	(1,277.0)	(5,049.3)
<u>EGI Accounts</u>						
43.	Earnings Sharing D/A	179-380	2019	-	-	-
44.	Tax Variance - Accelerated CCA - EGI	179-383	2018	(2,448.2)	(64.4)	(2,512.6)
45.	Tax Variance - Accelerated CCA - EGI	179-383	2019	(25,133.9)	(686.2)	(25,820.1)
46.	Expansion of Natural Gas Distribution Systems V/A	179-380	2019	-	-	-
47.	Total EGI Accounts (for clearance)			(27,582.13)	(750.6)	(28,332.7)
48.	Total Deferral and Variance Accounts (for clearance)			(22,220.4)	(1,893.7)	(24,114.1)
<u>Not Being Requested for Clearance</u>						
49.	Accounting Policy Changes D/A - Pension - EGI	179-120	2019	193,753.1	-	193,753.1
50.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(33.6)	(1,783.1)
51.	Incremental Capital Module Deferral Account	179-159	2019	(6,869.6)	(124.0)	(6,993.6)