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February 7, 2022

VIA RESS AND EMAIL

Nancy Marconi
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Nancy Marconi:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2021-0149
2020 Utility Earnings/Disposition of Deferral Variance Account Balances
Draft Rate Order**

In accordance with the OEB Decision and Order issued on January 27, 2022, enclosed please find the Draft Rate Order filed by Enbridge Gas in the above noted proceeding.

If you have any questions, please contact the undersigned.

Sincerely,

Richard Wathy
Technical Manager, Regulatory Applications

c.c.: David Stevens, Aird and Berlis LLP
Intervenors (EB-2021-0149)

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE
EB-2021-0149 DRAFT RATE ORDER

1. Pursuant to the OEB's Decision and Order, dated January 27, 2022, a draft rate order for the EGD and Union rate zones is attached as Appendix B and C, respectively, including supporting schedules. The draft rate order reflects total 2020 deferral and variance account balances of \$2.992 million debit, including interest, for disposition effective April 1, 2022. Final 2020 deferral and account balances for dispositions are attached as Appendix A.
2. The draft rate order reflects the OEB's determination regarding the disposition of the 2020 Tax Variance Deferral Account (TVDA) balance. The total 2020 deferral and variance account balances debit of \$2.992 million for disposition effective April 1, 2022 is shown in Table 1.

Table 1
2020 Deferral and Variance Account Balance

<u>Particulars (\$millions)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Approved Settlement Proposal ¹	20.921	(0.846)	20.075
Approved 2020 TVDA Balance ²	(16.874)	(0.208)	(17.082)
2020 Deferral and Variance Account Total at April 1, 2022	4.047	(1.054)	2.992

3. The allocation of the 2020 TVDA to the EGD rate zone and the Union rate zones is calculated in proportion to each rate zone's 2018 rate base, consistent with previously approved TVDA balances. The split of the 2020 TVDA balance between the EGD and Union rate zones is shown in Table 2.

¹ Decision on Settlement Proposal, October 21, 2021, p. 2.

² Decision and Order, January 27, 2022, p. 1.

Table 2
Split of EGI Account Balances to Rate Zones

Particulars (\$ millions)	Allocator	Account Balance		
	2018 Actual			
	Rate Base (1)	Principal (2)	Interest (2)	Total
	(a)	(b)	(c)	(d) = (b+c)
<u>2020 Tax Variance Deferral Account</u>				
EGD rate zone	6,729	(8.908)	(0.110)	(9.017)
Union rate zones	6,018	(7.967)	(0.098)	(8.065)
Total	12,748	(16.874)	(0.208)	(17.082)

Note:

(1) 2018 actual rate base per EB-2019-0105, Exhibit B, Tab 2, Appendix B, Schedule 1 for the EGD rate zone and EB-2019-0105, Exhibit C, Tab 2, Appendix A, Schedule 4 for the Union rate zones.

(2) Allocated in proportion to column (a).

- The draft rate order reflects a one-time billing adjustment for all Enbridge Gas customers. The billing adjustment is derived for each customer individually by applying the disposition unit rates to each customer's actual consumption volume for the period January 1, 2020 to December 31, 2020 for the EGD rate zone and the Union rate zone customers.

5. The draft rate order for the EGD rate zone and Union rate zones is organized as follows:

Appendix B - EGD Rate Zone

Schedule 1

Page 1	Unit Rate and Type of Service: Clearing in April 2022
Page 2	Determination of Balances to be Cleared from the 2020 Deferral and Variance Accounts
Page 3	Classification and Allocation of Deferral and Variance Account Balances
Page 4	Allocation by Type of Service
Page 5	Unit Rate by Type of Service
Page 6	2020 Deferral and Variance Account Clearing Bill Adjustment in April 2022 for Typical Customers

Appendix C - Union Rate Zones

Schedule 1	2020 Deferral Account Balances
Schedule 2	Allocation of Deferral Account Balances
Schedule 3	Unit Rates for One-time Adjustment
Schedule 4	Calculation of One-time Adjustment for General Service and Contract Customers

APPENDIX A

ENBRIDGE GAS INC.

EB-2021-0149

2020 DEFERRAL & VARIANCE
ACCOUNT BALANCES

ENBRIDGE GAS
DEFERRAL & VARIANCE ACCOUNT
ACTUAL BALANCES

		Col. 1	Col. 2	Col. 3	Col. 4		
		Decision and Order for clearance at April 1, 2022					
Line No.	Account Description	Account Acronym	Principal (\$000's)	Interest (\$000's)	Total (\$000's)	Reference	
<u>EGD Rate Zone Commodity Related Accounts</u>							
1.	Storage and Transportation D/A	2020 S&TDA	(229.6)	(29.8)	(259.4)	D-1, Page 2	
2.	Transactional Services D/A	2020 TSDA	(3,884.9)	(27.7)	(3,912.6)	D-1, Page 4	
3.	Unaccounted for Gas V/A	2020 UAFVA	221.7	0.4	222.1	D-1, Page 6	
4.	Total commodity related accounts		(3,892.8)	(57.0)	(3,949.8)		
<u>EGD Rate Zone Non Commodity Related Accounts</u>							
5.	Average Use True-Up V/A	2020 AUTUVA	(7,883.1)	(56.2)	(7,939.3)	D-1, Page 10	
6.	Gas Distribution Access Rule Impact D/A	2020 GDARIDA	-	-	-	D-1, Page 23	
7.	Deferred Rebate Account	2020 DRA	2,518.2	34.3	2,552.5	D-1, Page 12	
8.	Transition Impact of Accounting Changes D/A	2020 TIACDA	4,435.8	-	4,435.8	D-1, Page 1	
9.	Electric Program Earnings Sharing D/A	2020 EPESDA	-	-	-	D-1, Page 23	
10.	OEB Cost Assessment V/A	2020 OEBCAVA	3,006.4	38.6	3,045.0	D-1, Page 13	
11.	Dawn Access Costs D/A	2020 DACDA	2,066.7	14.7	2,081.4	D-1, Page 16	
12.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differ	2020 P&OPEBFAVACPDVA	-	-	-	D-1, Page 23	
13.	Total EGD Rate Zone (for clearance)		251.2	(25.7)	225.5		
<u>Union Rate Zones Gas Supply Accounts</u>		<u>OEB Account Number</u>					
14.	Upstream Transportation Optimization	179-131	2020	12,123.6	86.4	12,210.0	E-1, Page 5
15.	Spot Gas Variance Account	179-107	2020	-	-	-	E-1, Page 54
16.	Unabsorbed Demand Costs Variance Account	179-108	2020	(1,749.6)	(45.9)	(1,795.5)	E-1, Page 1
17.	Deferral Clearing Variance Account - Supply	179-132	2020	(1,031.6)	(6.7)	(1,038.3)	E-1, Page 19
18.	Deferral Clearing Variance Account - Transport	179-132	2020	823.1	5.3	828.4	E-1, Page 19
19.	Base Service North T-Service TransCanada Capacity	179-153	2020	28.3	0.2	28.5	E-1, Page 46
20.	Total Gas Supply Accounts			10,193.8	39.4	10,233.2	
<u>Union Rate Zones Storage Accounts</u>							
21.	Short-Term Storage and Other Balancing Services	179-70	2020	1,271.8	9.0	1,280.8	E-1, Page 7
<u>Union Rate Zones Other Accounts</u>							
22.	Normalized Average Consumption	179-133	2020	7,181.8	116.9	7,298.7	E-1, Page 11
23.	Deferral Clearing Variance Account	179-132	2020	4,503.1	29.4	4,532.5	E-1, Page 19
24.	OEB Cost Assessment Variance Account	179-151	2020	1,233.7	16.0	1,249.7	E-1, Page 43
25.	Unbundled Services Unauthorized Storage Overrun	179-103	2020	-	-	-	E-1, Page 54
26.	Gas Distribution Access Rule Costs	179-112	2020	-	-	-	E-1, Page 54
27.	Conservation Demand Management	179-123	2020	-	-	-	E-1, Page 54
28.	Parkway West Project Costs	179-136	2020	(470.0)	(5.3)	(475.3)	E-1, Page 23
29.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2020	(32.0)	(0.3)	(32.3)	E-1, Page 27
30.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2020	121.0	0.7	121.7	E-1, Page 33
31.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2020	(1,189.5)	(11.0)	(1,200.5)	E-1, Page 37
32.	Burlington-Oakville Project Costs	179-149	2020	(48.0)	(0.5)	(48.5)	E-1, Page 41
33.	Panhandle Reinforcement Project Costs	179-156	2020	(2,100.8)	(9.5)	(2,110.3)	E-1, Page 48
34.	Sudbury Replacement Project	179-162	2020	-	-	-	E-1, Page 54
35.	Parkway Obligation Rate Variance	179-138	2020	-	-	-	E-1, Page 54
36.	Unauthorized Overrun Non-Compliance Account	179-143	2020	-	-	-	E-1, Page 36
37.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differ	179-157	2020	-	(1,005.8)	(1,005.8)	E-1, Page 52
38.	Unaccounted for Gas Volume Variance Account	179-135	2020	-	-	-	E-1, Page 29
39.	Unaccounted for Gas Price Variance Account	179-141	2020	4.9	0.4	5.3	E-1, Page 31
40.	Total Other Accounts			9,204.2	(869.1)	8,335.1	
41.	Total Union Rate Zones (for clearance)			20,669.8	(820.6)	19,849.2	
<u>EGI Accounts</u>							
42.	Earnings Sharing D/A	179-382	2020	-	-	-	
43.	Tax Variance - Accelerated CCA - EGI	179-383	2020	(16,874.3)	(207.7)	(17,082.0)	C-1, Page 13
44.	Expansion of Natural Gas Distribution Systems V/A	179-380	2020	-	-	-	
45.	Total EGI Accounts (for clearance)			(16,874.3)	(207.7)	(17,082.0)	
46.	Total Deferral and Variance Accounts (for clearance)			4,046.7	(1,054.0)	2,992.7	
<u>Not Being Requested for Clearance</u>							
47.	Accounting Policy Changes D/A - Pension - EGI	179-120	2020	181,465.2	-	181,465.2	C-1, Page 2
48.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(39.4)	(1,788.9)	C-1, Page 2
49.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(136.3)	(14,925.8)	C-1, Page 2
50.	Incremental Capital Module Deferral Account - EGD		2020	(259.8)	(1.3)	(261.1)	C-1, Page 1
51.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(143.6)	(7,013.2)	C-1, Page 1
52.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,683.8)	(48.9)	(5,732.7)	C-1, Page 1
53.	Covid-19 Emergency Incremental Cost D/A	2020 COVEICDA	2020	1,377.5	9.8	1,387.3	C-1, Page 16
54.	Tax Variance - Accelerated CCA - EGI - integration/amalgamation	179-383	2020	(3,736.3)	(5.3)	(3,741.6)	Decision and Order, Page 1
55.	Total of Accounts not being requested for clearance			153,490.5	(359.7)	149,389.2	

APPENDIX B

ENBRIDGE GAS INC.

EB-2021-0149

DRAFT RATE ORDER – EGD RATE ZONE

UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2022

		COL.1
		<u>Unit Rate</u> (¢/m³)
<u>Bundled Services:</u>		
RATE 1	- SYSTEM SALES	(0.2204)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.1718)
	- DAWN T-SERVICE	(0.1718)
	- WESTERN T-SERVICE	(0.2204)
RATE 6	- SYSTEM SALES	0.0120
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0606
	- DAWN T-SERVICE	0.0606
	- WESTERN T-SERVICE	0.0120
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	(0.0179)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0307
	- WESTERN T-SERVICE	0.0000
RATE 110	- SYSTEM SALES	(0.0084)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0402
	- DAWN T-SERVICE	0.0402
	- WESTERN T-SERVICE	(0.0084)
RATE 115	- SYSTEM SALES	(0.0080)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0406
	- DAWN T-SERVICE	0.0406
	- WESTERN T-SERVICE	0.0000
RATE 135	- SYSTEM SALES	(0.0075)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0411
	- WESTERN T-SERVICE	(0.0075)
RATE 145	- SYSTEM SALES	(0.0134)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0352
	- WESTERN T-SERVICE	0.0000
RATE 170	- SYSTEM SALES	(0.0074)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0412
	- DAWN T-SERVICE	0.0412
	- WESTERN T-SERVICE	0.0000
RATE 200	- SYSTEM SALES	(0.0077)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0409
	- DAWN T-SERVICE	0.0409
	- WESTERN T-SERVICE	0.0000
<u>Unbundled Services (Billing based on CD):</u>		
RATE 125	- All	(0.1599)
RATE 300	- All	(0.7555)
RATE 332	- All	(0.1600)

**DETERMINATION OF BALANCES TO BE CLEARED
FROM THE 2020 DEFERRAL AND VARIANCE ACCOUNTS**

ITEM NO.		COL. 1	COL. 2	COL. 3
		PRINCIPAL	INTEREST	TOTAL
		For CLEARING	For CLEARING	For CLEARING
		(\$000)	(\$000)	(\$000)
<u>EGD RATE ZONE</u>				
1.	TRANSACTIONAL SERVICES D/A	(3,884.9)	(27.7)	(3,912.6)
2.	UNACCOUNTED FOR GAS V/A	221.7	0.4	222.1
3.	STORAGE AND TRANSPORTATION D/A	(229.6)	(29.8)	(259.4)
4.	DEFERRED REBATE ACCOUNT	2,518.2	34.3	2,552.5
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,006.4	38.6	3,045.0
6.	AVERAGE USE TRUE-UP V/A	(7,883.1)	(56.2)	(7,939.3)
7.	ELECTRIC PROGRAM EARNINGS SHARING D/A	-	-	-
8.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8	-	4,435.8
9.	DAWN ACCESS COSTS D/A	2,066.7	14.7	2,081.4
10.	GAS SUPPLY PLAN COST CONSEQUENCES D/A	-	-	-
11.	EGD RATE ZONE SUB-TOTAL	<u>251.2</u>	<u>(25.7)</u>	<u>225.5</u>
<u>EGI ACCOUNTS</u>				
12.	TAX VARIANCE - ACCELERATED CCA - EGI	<u>(8,907.6)</u>	<u>(109.6)</u>	<u>(9,017.3)</u>
13.	EGI SUB-TOTAL	<u>(8,907.6)</u>	<u>(109.6)</u>	<u>(9,017.3)</u>
14.	TOTAL	<u>(8,656.4)</u>	<u>(135.3)</u>	<u>(8,791.8)</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	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)
CLASSIFICATION										
1. TRANSACTIONAL SERVICES D/A	(3,912.6)	(3,906.8)			(2.0)	(3.9)				
2. UNACCOUNTED FOR GAS V/A	222.1			222.1						
3. STORAGE AND TRANSPORTATION D/A	(259.4)				(88.3)	(171.1)				
4. DEFERRED REBATE ACCOUNT	2,552.5			2,552.5						
5. OEB COST ASSESSMENT VARIANCE ACCOUNT	3,045.0								3,045.0	
6. TAX VARIANCE - ACCELERATED CCA - EGI	(9,017.3)								(9,017.3)	
7. AVERAGE USE TRUE-UP V/A	(7,939.3)						(7,939.3)			
8. ELECTRIC PROGRAM EARNINGS SHARING D/A	0.0								0.0	
9. TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8								4,435.8	
10. DAWN ACCESS COSTS D/A	2,081.4									2,081.4
TOTAL	(8,791.8)	(3,906.8)	0.0	2,774.6	(90.3)	(174.9)	(7,939.3)	0.0	(1,536.5)	2,081.4
ALLOCATION										
1.1 RATE 1	(10,744.8)	(2,337.0)	0.0	1,186.1	(42.9)	(96.1)	(9,336.7)	0.0	(1,007.9)	889.8
1.2 RATE 6	1,367.7	(1,451.0)	0.0	1,126.9	(46.3)	(76.3)	1,397.4	0.0	(428.4)	845.4
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	1.7	(4.4)	0.0	4.9	(0.2)	(0.3)	0.0	0.0	(1.9)	3.7
1.5 RATE 110	353.7	(40.9)	0.0	237.8	(2.6)	(0.4)	0.0	0.0	(18.4)	178.4
1.6 RATE 115	153.1	(0.4)	0.0	91.6	(0.0)	(0.2)	0.0	0.0	(6.8)	68.7
1.7 RATE 125	(14.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(14.8)	0.0
1.8 RATE 135	23.2	(3.7)	0.0	15.8	0.0	0.0	0.0	0.0	(0.8)	11.9
1.9 RATE 145	7.9	(0.3)	0.0	5.7	(0.2)	0.0	0.0	0.0	(1.5)	4.3
1.10 RATE 170	99.7	(2.4)	0.0	60.0	(0.8)	0.0	0.0	0.0	(2.1)	45.0
1.11 RATE 200	10.8	(66.8)	0.0	45.9	2.7	(1.6)	0.0	0.0	(3.8)	34.4
1.12 RATE 300	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0
1.13 RATE 332	(49.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(49.8)	0.0
	(8,791.8)	(3,906.8)	0.0	2,774.6	(90.3)	(174.9)	(7,939.3)	0.0	(1,536.5)	2,081.4

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	(10,555.9)	(2,328.0)	-	1,160.7	(42.0)	(94.0)	(9,136.9)	-	(986.4)	870.7
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(0.3)	-	-	0.0	(0.0)	(0.0)	(0.3)	-	(0.0)	0.0
	- DAWN T-SERVICE	(148.0)	-	-	20.9	(0.8)	(1.7)	(164.4)	-	(17.7)	15.7
	- WBT	(40.6)	(8.9)	-	4.5	(0.2)	(0.4)	(35.1)	-	(3.8)	3.3
RATE 6	- SYSTEM SALES	337.4	(1,365.9)	-	681.0	(28.0)	(46.1)	844.5	-	(258.9)	510.9
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	30.7	-	-	12.3	(0.5)	(0.8)	15.2	-	(4.7)	9.2
	- DAWN T-SERVICE	978.6	-	-	391.2	(16.1)	(26.5)	485.1	-	(148.7)	293.5
	- WBT	21.0	(85.0)	-	42.4	(1.7)	(2.9)	52.6	-	(16.1)	31.8
RATE 9	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	(1.6)	(4.4)	-	2.2	(0.1)	(0.2)	-	-	(0.8)	1.7
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	3.4	-	-	2.7	(0.1)	(0.2)	-	-	(1.0)	2.0
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	(6.0)	(34.9)	-	17.4	(0.2)	(0.0)	-	-	(1.3)	13.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	26.2	-	-	15.8	(0.2)	(0.0)	-	-	(1.2)	11.9
	- DAWN T-SERVICE	334.5	-	-	201.6	(2.2)	(0.3)	-	-	(15.6)	151.2
	- WBT	(1.0)	(6.0)	-	3.0	(0.0)	(0.0)	-	-	(0.2)	2.3
RATE 115	- SYSTEM SALES	(0.1)	(0.4)	-	0.2	(0.0)	(0.0)	-	-	(0.0)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	51.2	-	-	30.6	(0.0)	(0.1)	-	-	(2.3)	22.9
	- DAWN T-SERVICE	101.9	-	-	60.9	(0.0)	(0.1)	-	-	(4.5)	45.7
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	(0.1)	(0.9)	-	0.4	-	-	-	-	(0.0)	0.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	23.7	-	-	14.0	-	-	-	-	(0.7)	10.5
	- WBT	(0.4)	(2.8)	-	1.4	-	-	-	-	(0.1)	1.0
RATE 145	- SYSTEM SALES	(0.1)	(0.3)	-	0.2	(0.0)	-	-	-	(0.0)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	8.0	-	-	5.5	(0.2)	-	-	-	(1.5)	4.1
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	(0.4)	(2.4)	-	1.2	(0.0)	-	-	-	(0.0)	0.9
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	57.4	-	-	33.8	(0.5)	-	-	-	(1.2)	25.3
	- DAWN T-SERVICE	42.6	-	-	25.0	(0.3)	-	-	-	(0.9)	18.8
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	(10.5)	(66.8)	-	33.3	2.0	(1.2)	-	-	(2.8)	25.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.7	-	-	0.4	0.0	(0.0)	-	-	(0.0)	0.3
	- DAWN T-SERVICE	20.6	-	-	12.2	0.7	(0.4)	-	-	(1.0)	9.2
	- WBT	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)											
RATE 125		(14.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(14.8)	
RATE 300		(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	
RATE 332		(49.8)						0.0		(49.8)	
		(8,791.8)	(3,906.8)	0.0	2,774.6	(90.3)	(174.9)	(7,939.3)	0.0	(1,536.5)	2,081.4

Notes:

* Unit Rates derived based on 2020 actual volumes

**2020 Deferral and Variance Account Clearing
Bill Adjustment in April 2022 for Typical Customers**

Item No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>
	<u>GENERAL SERVICE</u>	Annual Volume m ³	Unit Rates				Bill Adjustment			
			<u>Sales</u> cents/m ³	<u>Ontario TS</u> cents/m ³	<u>Dawn TS</u> cents/m ³	<u>Western TS</u> cents/m ³	<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	(0.2204)	(0.1718)	(0.1718)	(0.2204)	(5.29)	(4.12)	(4.12)	(5.29)
2.1	RATE 6 COMMERCIAL									
2.2	General Use	43,285	0.0120	0.0606	0.0606	0.0120	5.20	26.24	26.24	5.20
	<u>CONTRACT SERVICE</u>									
3.1	RATE 100									
3.2	Industrial - small size	339,188	(0.0179)	0.0000	0.0307	0.0000	(61)	-	104	-
4.1	RATE 110									
4.2	Industrial - small size, 50% LF	598,568	(0.0084)	0.0402	0.0402	(0.0084)	(50)	241	241	(50)
4.3	Industrial - avg. size, 75% LF	9,976,121	(0.0084)	0.0402	0.0402	(0.0084)	(836)	4,013	4,013	(836)
5.1	RATE 115									
5.2	Industrial - small size, 80% LF	4,471,609	(0.0080)	0.0406	0.0406	0.0000	(359)	1,815	1,815	-
6.1	RATE 135									
6.2	Industrial - Seasonal Firm	598,567	(0.0075)	0.0000	0.0411	(0.0075)	(45)	-	246	(45)
7.1	RATE 145									
7.2	Commercial - avg. size	598,568	(0.0134)	0.0000	0.0352	0.0000	(80)	-	211	-
8.1	RATE 170									
8.2	Industrial - avg. size, 75% LF	9,976,121	(0.0074)	0.0412	0.0412	0.0000	(736)	4,113	4,113	-

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 C

ENBRIDGE GAS INC.

EB-2021-0149

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.
Union Rate Zones
2020 Deferral Account Balances
Year Ending December 31, 2020

Line No.	Account Number	Account Name (\$000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	12,124	86	12,210
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	(1,750)	(46)	(1,795)
4	179-132	Deferral Clearing Variance Account - Supply	(1,032)	(7)	(1,038)
5	179-132	Deferral Clearing Variance Account - Transport	823	5	828
6	179-153	Base Service North T-Service TransCanada Capacity	28	0	29
7	179-070	Short-Term Storage and Other Balancing Services	1,272	9	1,281
8	179-133	Normalized Average Consumption	7,182	117	7,299
9	179-132	Deferral Clearing Variance Account	4,503	29	4,532
10	179-151	OEB Cost Assessment Variance Account	1,234	16	1,250
11	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
12	179-112	Gas Distribution Access Rule Costs	-	-	-
13	179-123	Conservation Demand Management	-	-	-
14	179-136	Parkway West Project Costs	(470)	(5)	(475)
15	179-137	Brantford-Kirkwall/Parkway D Project Costs	(32)	(0)	(32)
16	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	121	1	122
17	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	(1,190)	(11)	(1,200)
18	179-149	Burlington-Oakville Project Costs	(48)	(1)	(49)
19	179-156	Panhandle Reinforcement Project Costs	(2,101)	(9)	(2,110)
20	179-162	Sudbury Replacement Project	-	-	-
21	179-138	Parkway Obligation Rate Variance	-	-	-
22	179-143	Unauthorized Overrun Non-Compliance Account	-	-	-
23	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(1,006)	(1,006)
24	179-135	Unaccounted for Gas Volume Variance Account	-	-	-
25	179-141	Unaccounted for Gas Price Variance Account	5	0	5
26	Total for Union Rate Zone Specific Accounts (Lines 1 through 25)		<u>20,670</u>	<u>(821)</u>	<u>19,849</u>
27	179-382	Earnings Sharing (Union Rate Zone Portion)	-	-	-
28	179-383	Tax Variance - Accelerated CCA - (Union Rate Zone Portion)	(7,967)	(98)	(8,065)
29	179-380	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zone Portion)	-	-	-
30	Total for EGI Accounts allocated to Union Rate Zone		<u>(7,967)</u>	<u>(98)</u>	<u>(8,065)</u>
31	Total Union Rate Zone Deferral Account Balances (Line 26 + Line 30)		<u>12,703</u>	<u>(919)</u>	<u>11,784</u>

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

Line No.	Particulars (\$000's)	Union North						Union South												Excess					Total
		Acct No.	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)			
<u>Gas Supply Related Deferrals:</u>																									
1	Upstream Transportation Optimization	179-131	1,986	591	235	-	45	7,543	1,530	151	7	76	43	1	-	-	-	-	-	-	-	12,210			
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(4,533)	(878)	(179)	-	-	3,061	621	61	3	31	18	0	-	-	-	-	-	-	(1,795)				
4	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	(1,364)	191	64	21	2	47	1	-	-	-	-	-	-	(1,038)				
5	Deferral Clearing Variance Account - Transport	179-132	826	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	828				
6	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	24	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29				
7	Total Gas Supply Related Deferrals		(1,721)	(285)	80	5	45	9,240	2,341	276	31	110	108	3	-	-	-	-	-	-	10,233				
<u>Storage Related Deferrals:</u>																									
8	Short-Term Storage and Other Balancing Services	179-70	175	50	27	1	-	399	151	67	1	38	7	0	29	305	32	-	-	-	-	1,281			
<u>Delivery Related Deferrals:</u>																									
9	Normalized Average Consumption (NAC)	179-133	472	1,419	-	-	-	2,529	2,879	-	-	-	-	-	-	-	-	-	-	-	7,299				
10	Deferral Clearing Variance Account - Delivery	179-132	1,079	447	-	-	-	1,973	1,033	-	-	-	-	-	-	-	-	-	-	-	4,532				
11	OEB Cost Assessment Variance Account	179-151	251	22	19	16	8	631	59	22	25	6	1	0	16	44	5	118	0	5	3	1,250			
12	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
13	Gas Distribution Access Rule (GDAR) Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
14	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
15	Parkway West Project Costs	179-136	(4)	(7)	(1)	1	1	53	(0)	1	2	(0)	(0)	0	2	10	(1)	(533)	0	1	2	(475)			
16	Brantford-Kirkwall/Parkway D Project Costs	179-137	(5)	(1)	(1)	(0)	(0)	(11)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	(8)	(0)	(0)	(0)	(32)			
17	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(26)	0	(2)	(3)	(1)	(120)	(14)	(5)	(4)	(1)	(0)	(0)	(5)	(26)	(1)	333	(0)	(1)	(0)	122			
18	Lobo D/Bright C/ Dawn H Compressor Project Costs	179-144	(121)	(14)	(7)	(5)	(2)	(294)	(39)	(13)	(9)	(4)	(1)	(0)	(12)	(56)	(7)	(599)	(0)	(10)	(6)	(1,200)			
19	Burlington-Oakville Project Costs	179-149	(2)	(0)	(0)	(0)	(0)	(24)	(7)	(2)	(0)	(1)	(0)	(0)	(2)	(13)	(2)	7	0	(0)	0	(49)			
20	Panhandle Reinforcement Project Costs	179-156	(8)	(2)	(1)	(1)	(0)	(447)	(153)	(163)	(3)	(38)	0	0	(116)	(858)	0	(2)	(0)	(0)	(263)	(55)	(2,110)		
21	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
22	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
23	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
24	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential Variance	179-157	(202)	(18)	(18)	(15)	(7)	(495)	(48)	(20)	(23)	(5)	(1)	(0)	(14)	(35)	(4)	(95)	(0)	(3)	(2)	(0)	(1,006)		
25	Unaccounted for Gas (UFG) Volume Variance Account	179-135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
26	Unaccounted for Gas (UFG) Price Variance Account	179-141	0	0	0	-	0	2	1	0	0	0	0	0	-	-	-	-	0	-	1	0	5		
27	Tax Variance - Accelerated CCA - EGI	179-383	(1,433)	(221)	(156)	(121)	(43)	(3,130)	(474)	(118)	(100)	(41)	(8)	(0)	(82)	(361)	(48)	(1,664)	(1)	(47)	(15)	(2)	(8,065)		
28	Total Delivery-Related Deferrals		0	1,625	(168)	(128)	(46)	666	3,234	(299)	(113)	(84)	(9)	(0)	(213)	(1,297)	(58)	(2,444)	(1)	(55)	(280)	(57)	270		
29	Total 2020 Storage and Delivery Disposition (Line 8 + Line 28)		175	1,675	(141)	(127)	(46)	1,065	3,385	(232)	(113)	(47)	(2)	(0)	(184)	(992)	(25)	(2,444)	(1)	(55)	(280)	(57)	1,551		
30	Total 2020 Deferral Account Disposition (Line 7 + Line 29)		(1,546)	1,390	(61)	(123)	(1)	10,305	5,726	44	(82)	63	106	2	(184)	(992)	(25)	(2,444)	(1)	(55)	(280)	(57)	11,784		
31	Earnings Sharing Deferral Account	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
32	Grand Total (Line 30 + Line 31)		(1,546)	1,390	(61)	(123)	(1)	10,305	5,726	44	(82)	63	106	2	(184)	(992)	(25)	(2,444)	(1)	(55)	(280)	(57)	11,784		

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2020 Gas Supply Related Deferral Accounts by Union North East and Union North West

Line No.	Particulars (\$000's)	Acct No. (a)	Rate 01 (b)	Rate 10 (c)	Rate 20 (d)	Rate 100 (e)	Rate 25 (f)	Total (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	(5,419)	(1,107)	(208)	-	-	(6,734)
3	Upstream Transportation Optimization	179-131	1,015	259	101	-	30	1,405
4	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
5	Deferral Clearing Variance Account - Transport	179-132	487	(53)	-	-	-	434
6	Total Gas Supply Related Deferrals		(3,917)	(901)	(106)	-	30	(4,895)
<u>Storage Related Deferrals:</u>								
7	Short-Term Storage and Other Balancing Services (1)	179-70	50	12	2	-	-	65
8	Total North West Deferral Account Disposition (Line 6 + Line 7)		(3,867)	(889)	(104)	-	30	(4,830)
<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	886	229	29	-	-	1,144
11	Upstream Transportation Optimization	179-131	971	333	134	-	15	1,453
12	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
13	Deferral Clearing Variance Account - Transport	179-132	339	55	-	-	-	394
14	Total Gas Supply Related Deferrals		2,197	616	163	-	15	2,991
<u>Storage Related Deferrals:</u>								
15	Short-Term Storage and Other Balancing Services (1)	179-70	125	37	16	-	-	178
16	Total North East Deferral Account Disposition (Line 14 + Line 15)		2,322	653	179	-	15	3,169
<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	(4,533)	(878)	(179)	-	-	(5,590)
19	Upstream Transportation Optimization	179-131	1,986	591	235	-	45	2,858
20	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
21	Deferral Clearing Variance Account - Transport	179-132	826	2	-	-	-	828
22	Total North Gas Supply Related Deferrals		(1,721)	(285)	56	-	45	(1,904)
<u>Storage Related Deferrals:</u>								
23	Short-Term Storage and Other Balancing Services (1)	179-70	175	50	19	-	-	243
24	Total North Deferral Account Disposition (Line 22 + Line 23)		(1,546)	(235)	75	-	45	(1,660)

Notes:

(1) Excludes allocation to Rate 20/100 bundled storage service.

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Delivery
2020 Deferral Account Disposition

Line No.	Particulars	Rate Class	2020 Deferral Balances (\$000's) (a)	2020 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2020 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
	<u>Union North</u>						
1	Small Volume General Service	01	175	-	175	982,736	0.0178
2	Large Volume General Service	10	1,675	-	1,675	342,656	0.4888
3	Medium Volume Firm Service	20	(149)	-	(149)	778,476	(0.0192)
4	Large Volume High Load Factor	100	(128)	-	(128)	996,605	(0.0129)
5	Large Volume Interruptible	25	(46)	-	(46)	92,838	(0.0497)
	<u>Union South</u>						
6	Small Volume General Service	M1	1,065	-	1,065	3,003,878	0.0354
7	Large Volume General Service	M2	3,385	-	3,385	1,204,341	0.2811
8	Firm Com/Ind Contract	M4	(232)	-	(232)	621,380	(0.0373)
9	Interruptible Com/Ind Contract	M5	(113)	-	(113)	61,817	(0.1822)
10	Special Large Volume Contract	M7	(47)	-	(47)	618,372	(0.0076)
11	Large Wholesale	M9	(2)	-	(2)	88,765	(0.0024)
12	Small Wholesale	M10	(0)	-	(0)	360	(0.0990)
13	Contract Carriage Service	T1	(184)	-	(184)	430,312	(0.0429)
14	Contract Carriage Service	T2	(992)	-	(992)	4,017,975	(0.0247)
15	Contract Carriage- Wholesale	T3	(25)	-	(25)	264,209	(0.0095)

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Commodity
2020 Deferral Account Disposition

Line No.	Particulars	Rate Class	2020 Deferral Balances (\$000's) (a)	2020 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2020 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
1	Small Volume General Service	M1	9,240	-	9,240	2,815,940	0.3281
2	Large Volume General Service	M2	2,341	-	2,341	571,025	0.4099
3	Firm Com/Ind Contract	M4	276	-	276	56,325	0.4896
4	Interruptible Com/Ind Contract	M5	31	-	31	2,712	1.1460
5	Special Large Volume Contract	M7	110	-	110	28,488	0.3846
6	Large Wholesale	M9	108	-	108	16,236	0.6649
7	Small Wholesale	M10	3	-	3	360	0.7268

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2020 Deferral Account Disposition

Line No.	Particulars	Rate Class	2020 Deferral Balances (\$000's) (a)	2020 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2020 Actual Volume/ Demand (d)	Billing Units	Unit Volumetric/ Demand Rate (cents/m ³) (e) = (c / d) * 100
<u>Gas Supply Transportation Charges</u>								
<u>Union North West</u>								
1	Small Volume General Service	01	(3,917)	-	(3,917)	282,189	10 ³ m ³	(1.3881)
2	Large Volume General Service	10	(901)	-	(901)	77,899	10 ³ m ³	(1.1569)
3	Medium Volume Firm Service	20	(106)	-	(106)	1,684	10 ³ m ³ /d	(6.3193)
4	Large Volume Interruptible	25	30	-	30	13,596	10 ³ m ³	0.2226
<u>Union North East</u>								
5	Small Volume General Service	01	2,197	-	2,197	700,547	10 ³ m ³	0.3136
6	Large Volume General Service	10	616	-	616	259,756	10 ³ m ³	0.2373
7	Medium Volume Firm Service	20	163	-	163	7,143	10 ³ m ³ /d	2.2803
8	Large Volume Interruptible	25	15	-	15	16,363	10 ³ m ³	0.0921
9	North T-Service Transportation from Dawn Base Service (\$/GJ)	20T/100T	29	-	29	240,414	GJ/d	0.119
<u>Storage (\$/GJ)</u>								
10	Bundled-T Storage Service	20T/100T	9	-	9	141,504	GJ/d	0.064

ENBRIDGE GAS INC.
Union Rate Zones
Storage and Transportation Service Amounts for Disposition
2020 Deferral Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	2020 Deferral Balances (a)	2020 Earnings Sharing Mechanism (b)	Deferral Balance for Disposition (c) = (a + b)
1	Transportation	M12	(2,444)	-	(2,444)
2	Transportation of Locally Produced Gas	M13	(1)	-	(1)
3	Cross Franchise Transportation	C1	(280)	-	(280)
4	Storage and Transportation Services	M16	(57)	-	(57)

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
Calculation of One-Time Adjustments for Typical General Service Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Volume (m ³) (1) (b)	Bill Impact (\$) (c) = (a x b) / 100
<u>Small Volume General Service</u>				
<u>Rate M1 - Union South</u>				
1	Delivery	0.0354	2,200	0.78
2	Commodity	0.3281	2,200	7.22
3	Sales Service Impact	0.3636		8.00
4	Direct Purchase Impact			0.78
<u>Rate 01 - Union North West</u>				
5	Delivery	0.0178	2,200	0.39
6	Commodity	-	2,200	-
7	Transportation	(1.3881)	2,200	(30.54)
8	Sales Service Impact	(1.3703)		(30.15)
9	Bundled-T (Direct Purchase) Impact			(30.15)
<u>Rate 01 - Union North East</u>				
10	Delivery	0.0178	2,200	0.39
11	Commodity	-	2,200	-
12	Transportation	0.3136	2,200	6.90
13	Sales Service Impact	0.3314		7.29
14	Bundled-T (Direct Purchase) Impact			7.29
<u>Large Volume General Service</u>				
<u>Rate M2 - Union South</u>				
15	Delivery	0.2811	73,000	205.17
16	Commodity	0.4099	73,000	299.26
17	Sales Service Impact	0.6910		504.43
18	Direct Purchase Impact			205.17
<u>Rate 10 - Union North West</u>				
19	Delivery	0.4888	93,000	454.58
20	Commodity	-	93,000	-
21	Transportation	(1.1569)	93,000	(1,075.87)
22	Sales Service Impact	(0.6681)		(621.29)
23	Bundled-T (Direct Purchase) Impact			(621.29)
<u>Rate 10 - Union North East</u>				
24	Delivery	0.4888	93,000	454.58
25	Commodity	-	93,000	-
26	Transportation	0.2373	93,000	220.69
27	Sales Service Impact	0.7261		675.27
28	Bundled-T (Direct Purchase) Impact			675.27

Notes:

(1) Average consumption, per customer, for the period January 1, 2020 to December 31, 2020.

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

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Billing Units (m ³) (b)	Bill Impact (\$ (1)) (c)
<u>Union North</u>				
<u>Small Rate 20 - Union North West</u>				
1	Delivery	(0.0192)	3,000,000	(576)
2	Transportation	(6.3193)	14,000	(10,616)
3	Sales Service Impact	(6.3385)		(11,192)
4	Bundled-T (Direct Purchase) Impact			(11,192)
<u>Large Rate 20 - Union North West</u>				
5	Delivery	(0.0192)	15,000,000	(2,879)
6	Transportation	(6.3193)	60,000	(45,499)
7	Sales Service Impact	(6.3385)		(48,379)
8	Bundled-T (Direct Purchase) Impact			(48,379)
<u>Small Rate 20 - Union North East</u>				
9	Delivery	(0.0192)	3,000,000	(576)
10	Transportation	2.2803	14,000	3,831
11	Sales Service Impact	2.2611		3,255
12	Bundled-T (Direct Purchase) Impact			3,255
<u>Large Rate 20 - Union North East</u>				
13	Delivery	(0.0192)	15,000,000	(2,879)
14	Transportation	2.2803	60,000	16,418
15	Sales Service Impact	2.2611		13,538
16	Bundled-T (Direct Purchase) Impact			13,538
<u>Average Rate 25 - Union North West</u>				
17	Delivery	(0.0497)	2,275,000	(1,132)
18	Transportation	0.2226	2,275,000	5,065
19	Sales Service Impact	0.1729		3,933
20	Bundled-T (Direct Purchase) Impact			3,933
<u>Average Rate 25 - Union North East</u>				
21	Delivery	(0.0497)	2,275,000	(1,132)
22	Transportation	0.0921	2,275,000	2,095
23	Sales Service Impact	0.0424		964
24	Bundled-T (Direct Purchase) Impact			964
<u>Small Rate 100</u>				
25	T-Service (Direct Purchase) Impact	(0.0129)	27,000,000	(3,471)
<u>Large Rate 100</u>				
26	T-Service (Direct Purchase) Impact	(0.0129)	240,000,000	(30,850)
<u>Union South</u>				
<u>Small Rate M4</u>				
27	Delivery	(0.0373)	875,000	(327)
28	Commodity	0.4896	875,000	4,284
29	Sales Service Impact	0.4522		3,957
30	Direct Purchase Impact			(327)
<u>Large Rate M4</u>				
31	Delivery	(0.0373)	12,000,000	(4,480)
32	Commodity	0.4896	12,000,000	58,747
33	Sales Service Impact	0.4522		54,267
34	Direct Purchase Impact			(4,480)

Notes:

(1) Transportation bill impacts based on monthly demand (m³/d).

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

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (b)	Billing Units (m ³) (c)	Bill Impact (\$)(1) (d)
<u>Union South (continued)</u>				
<u>Small Rate M5 Interruptible</u>				
1	Delivery	(0.1822)	825,000	(1,503)
2	Commodity	<u>1.1460</u>	825,000	<u>9,454</u>
3	Sales Service Impact	0.9637		7,951
4	Direct Purchase Impact			(1,503)
<u>Large Rate M5 Interruptible</u>				
5	Delivery	(0.1822)	6,500,000	(11,845)
6	Commodity	<u>1.1460</u>	6,500,000	<u>74,489</u>
7	Sales Service Impact	0.9637		62,644
8	Direct Purchase Impact			(11,845)
<u>Small Rate M7</u>				
9	Delivery	(0.0076)	36,000,000	(2,726)
10	Commodity	<u>0.3846</u>	36,000,000	<u>138,473</u>
11	Sales Service Impact	0.3771		135,747
12	Direct Purchase Impact			(2,726)
<u>Large Rate M7</u>				
13	Delivery	(0.0076)	52,000,000	(3,938)
14	Commodity	<u>0.3846</u>	52,000,000	<u>200,017</u>
15	Sales Service Impact	0.3771		196,079
16	Direct Purchase Impact			(3,938)
<u>Small Rate M9</u>				
17	Delivery	(0.0024)	6,950,000	(164)
18	Commodity	<u>0.6649</u>	6,950,000	<u>46,209</u>
19	Sales Service Impact	0.6625		46,044
20	Direct Purchase Impact			(164)
<u>Large Rate M9</u>				
21	Delivery	(0.0024)	20,178,000	(478)
22	Commodity	<u>0.6649</u>	20,178,000	<u>134,159</u>
23	Sales Service Impact	0.6625		133,681
24	Direct Purchase Impact			(478)
<u>Rate M10</u>				
25	Delivery	(0.0990)	94,500	(94)
26	Commodity	<u>0.7268</u>	94,500	<u>687</u>
27	Sales Service Impact	0.6279		593
28	Direct Purchase Impact			(94)
<u>Small Rate T1</u>				
29	Direct Purchase Impact	(0.0429)	7,537,000	(3,230)
<u>Average Rate T1</u>				
30	Direct Purchase Impact	(0.0429)	11,565,938	(4,957)
<u>Large Rate T1</u>				
31	Direct Purchase Impact	(0.0429)	25,624,080	(10,983)
<u>Small Rate T2</u>				
32	Direct Purchase Impact	(0.0247)	59,256,000	(14,634)
<u>Average Rate T2</u>				
33	Direct Purchase Impact	(0.0247)	197,789,850	(48,846)
<u>Large Rate T2</u>				
34	Direct Purchase Impact	(0.0247)	370,089,000	(91,396)
<u>Large Rate T3</u>				
35	Direct Purchase Impact	(0.0095)	272,712,000	(26,012)

Notes:

(1) Transportation bill impacts based on monthly demand (m³/d).