ENBRIDGE

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October 11, 2022

VIA RESS AND EMAIL

Nancy Marconi
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-2022-0110
2021 Utility Earnings and Disposition of Deferral & Variance Account Balances - Draft Rate Order

Consistent with the Settlement Proposal filed October 11, 2022, enclosed please find the Draft Rate Order filed by Enbridge Gas with the OEB in the above noted proceeding.

In the event that you have any questions on the above or would like to discuss in more detail, please do not hesitate to contact me.

Sincerely,

Richard Wathy
Digitally signed by Richard Wathy
Date: 2022.10.11 15:31:01 -04'00'

Richard Wathy
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
EB-2022-0133 Intervenors

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE EB-2022-0110 DRAFT RATE ORDER

1. 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 2021 deferral and variance account balances of $64.944 million debit, including interest, for disposition effective January 1, 2023. Final 2021 deferral and account balances for dispositions are attached as Appendix A.

2. 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, 2021 to December 31, 2021 for the EGD rate zone and the Union rate zone customers.

3. 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 January 2023
Page 2	Determination of Balances to be Cleared from the 2021 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	2021 Deferral and Variance Account Clearing Bill Adjustment in January 2023 for Typical Customers

<u>Appendix C - Union Rate Zones</u>

APPENDIX A

ENBRIDGE GAS INC.

EB-2022-0110

2021 DEFERRAL AND ACCOUNT BALANCES

FOR DISPOSITIONS

ENBRIDGE GAS
DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym		Col. 1 Forecast for clearance at January 1, 2023 Principal ($000's)	Col. 2 Interest ($000's)	Col. 3 Total ($000's)	Col.4 Reference to Evidence
	EGD Rate Zone Commodity Related Accounts						
1.	Storage and Transportation D/A	2021 S&TDA		7,942.5	178.6	8,121.1	D-1, Page 2
2.	Transactional Services D/A	2021 TSDA		(3,904.1)	(74.8)	(3,978.9)	D-1, Page 4
3.	Unaccounted for Gas V/A	2021 UAFVA		753.9	12.1	766.0	D-1, Page 6
4.	Total commodity related accounts			4,792.2	116.0	4,908.2	
	EGD Rate Zone Non Commodity Related Accounts						
5.	Average Use True-Up V/A	2021 AUTUVA		14,934.3	286.0	15,220.3	D-1, Page 10
6.	Gas Distribution Access Rule Impact D/A	2021 GDARIDA		-	-	-	D-1, Page 23
7.	Deferred Rebate Account	2021 DRA		4,359.4	97.4	4,456.8	D-1, Page 12
8.	Transition Impact of Accounting Changes D/A	2021 TIACDA		4,435.8	-	4,435.8	D-1, Page 1
9.	Electric Program Earnings Sharing D/A	2021 EPESDA		-	-	-	D-1, Page 23
10.	Open Bill Revenue V/A	2021 OBRVA		-	-	-	D-1, Page 23
11.	Ex-Franchise Third Party Billing Services V/A	2021 EXFTPBSVA		-	-	-	D-1, Page 23
12.	RNG Injection Service V/A	2021 RNGISVA		-	-	-	D-1, Page 23
13.	OEB Cost Assessment V/A	2021 OEBCAVA		2,550.3	57.2	2,607.5	D-1, Page 13
14.	Dawn Access Costs D/A	2021 DACDA		1,968.0	37.7	2,005.7	D-1, Page 16
15.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment D	2021 P&OPEBFAVACPDVA		-	-	-	D-1, Page 23
16.	Total EGD Rate Zone (for clearance)			33,040.0	594.3	33,634.3	
	Union Rate Zones Gas Supply Accounts	OEB Account Number					
17.	Upstream Transportation Optimization	179-131	2021	8,616.3	165.0	8,781.3	E-1, Page 6
18.	Spot Gas Variance Account	179-107	2021	-	-	-	E-1, Page 58
19.	Unabsorbed Demand Costs Variance Account	179-108	2021	(1,665.6)	(45.1)	(1,710.7)	E-1, Page 1
20.	Base Service North T-Service TransCanada Capacity	179-153	2021	83.5	1.8	85.3	E-1, Page 52
21.	Total Gas Supply Accounts			7,034.2	121.7	7,155.9	
	Union Rate Zones Storage Accounts						
22.	Short-Term Storage and Other Balancing Services	179-70	2021	3,576.9	68.5	3,645.4	E-1, Page 8
	Union Rate Zones Other Accounts						
23.	Normalized Average Consumption	179-133	2021	18,997.4	430.8	19,428.2	E-1, Page 13
24.	Deferral Clearing Variance Account	179-132	2021	(3,120.4)	(76.7)	(3,197.1)	E-1, Page 21
25.	OEB Cost Assessment Variance Account	179-151	2021	-	-	-	E-1, Page 49
26.	Unbundled Services Unauthorized Storage Overrun	179-103	2021	-	-	-	E-1, Page 58
27.	Gas Distribution Access Rule Costs	179-112	2021	-	-	-	E-1, Page 58
28.	Conservation Demand Management	179-123	2021	-	-	-	E-1, Page 58
29.	Parkway West Project Costs	179-136	2021	(603.3)	(12.5)	(615.8)	E-1, Page 25
30.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2021	(45.0)	(0.9)	(45.9)	E-1, Page 29
31.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2021	24.0	0.7	24.7	E-1, Page 41
32.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2021	(112.1)	(4.7)	(116.8)	E-1, Page 44
33.	Burlington-Oakville Project Costs	179-149	2021	(51.0)	(1.0)	(52.0)	E-1, Page 47
34.	Panhandle Reinforcement Project Costs	179-156	2021	(3,162.0)	(67.8)	(3,229.8)	E-1, Page 53
35.	Sudbury Replacement Project	179-162	2021	-	-	-	E-1, Page 58
36.	Parkway Obligation Rate Variance	179-138	2021	-	-	-	E-1, Page 58
37.	Unauthorized Overrun Non-Compliance Account	179-143	2021	-	-	-	E-1, Page 58
38.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment D	179-157	2021	-	(1,345.6)	(1,345.6)	E-1, Page 56
39.	Unaccounted for Gas Volume Variance Account	179-135	2021	20,501.3	372.6	20,873.9	E-1, Page 31
40.	Unaccounted for Gas Price Variance Account	179-141	2021	8,151.4	156.1	8,307.5	E-1, Page 38
41.	Total Other Accounts			40,580.3	(549.0)	40,031.3	
42.	Total Union Rate Zones (for clearance)			51,191.4	(358.8)	50,832.6	
	EGI Accounts						
43.	Earnings Sharing D/A	179-382	2021	-	-	-	C-1, Page 1
44.	Tax Variance - Accelerated CCA - EGI	179-383	2021	(19,162.6)	(419.1)	(19,581.7)	C-1, Page 12
45.	IRP Operating Costs Deferral Account	179-385	2021	57.7	1.1	58.8	C-1, Page 15
46.	IRP Capital Costs Deferral Account	179-386	2021	-	-	-	C-1, Page 1
47.	Expansion of Natural Gas Distribution Systems V/A	179-380	2021	-	-	-	C-1, Page 1
48.	Total EGI Accounts (for clearance)			(19,104.9)	(418.0)	(19,522.9)	
49.	Total Deferral and Variance Accounts (for clearance)			65,126.5	(182.5)	64,944.0	
	Not Being Requested for Clearance						
50.	Accounting Policy Changes D/A - Pension - EGI	179-120	2021	169,431.8	-	169,431.8	C-1, Page 2
51.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(70.4)	(1,819.9)	C-1, Page 2
52.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(398.5)	(15,188.0)	C-1, Page 2
53.	Accounting Policy Changes D/A - Other - EGI	179-120	2021	(13,864.6)	(308.4)	(14,173.0)	C-1, Page 2
54.	Tax Variance - Integration Capital Additions - EGI	179-383	2020	(3,736.3)	(56.7)	(3,793.0)	C-1, Page 12
55.	Tax Variance - Integration Capital Additions - EGI	179-383	2021	(10,462.6)	(158.8)	(10,621.4)	C-1, Page 12
56.	Incremental Capital Module Deferral Account - EGD	2020 ICMDA	2020	(254.0)	(5.8)	(259.8)	C-1, Page 1
57.	Incremental Capital Module Deferral Account - EGD	2021 ICMDA	2021	175.5	3.8	179.3	C-1, Page 1
58.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(265.3)	(7,134.9)	C-1, Page 1
59.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,615.4)	(148.5)	(5,763.8)	C-1, Page 1
60.	Incremental Capital Module Deferral Account - UGL	179-159	2021	(14,353.4)	(291.8)	(14,645.2)	C-1, Page 1
61.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2020 IACEDA	2020	1,377.5	34.2	1,411.7	C-1, Page 1
62.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2021 IACEDA	2021	34.3	0.7	35.0	C-1, Page 1
63.	Total of Accounts not being requested for clearance			99,324.2	(1,665.4)	97,658.8	

APPENDIX B

ENBRIDGE GAS INC.

EB-2022-0110

DRAFT RATE ORDER – EGD RATE ZONE

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE AND TYPE OF SERVICE: CLEARING IN JANUARY 2023

		COL.1
		UNIT RATE (¢/m³)
Bundled Services:		
RATE 1	- SYSTEM SALES	0.2101
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2591
	- DAWN T-SERVICE	0.2591
	- WESTERN T-SERVICE	0.2101
RATE 6	- SYSTEM SALES	0.2550
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.3040
	- DAWN T-SERVICE	0.3040
	- WESTERN T-SERVICE	0.2550
RATE 9	- SYSTEM SALES	0.0153
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0000
	- WESTERN T-SERVICE	0.0000
RATE 100	- SYSTEM SALES	0.0679
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1169
	- DAWN T-SERVICE	0.1169
	- WESTERN T-SERVICE	0.0000
RATE 110	- SYSTEM SALES	0.0211
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0701
	- DAWN T-SERVICE	0.0701
	- WESTERN T-SERVICE	0.0211
RATE 115	- SYSTEM SALES	0.0128
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0618
	- DAWN T-SERVICE	0.0618
	- WESTERN T-SERVICE	0.0000
RATE 135	- SYSTEM SALES	0.0124
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0614
	- WESTERN T-SERVICE	0.0124
RATE 145	- SYSTEM SALES	0.0000
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0740
	- WESTERN T-SERVICE	0.0000
RATE 170	- SYSTEM SALES	0.0202
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0692
	- DAWN T-SERVICE	0.0692
	- WESTERN T-SERVICE	0.0000
RATE 200	- SYSTEM SALES	0.0612
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1102
	- DAWN T-SERVICE	0.1102
	- WESTERN T-SERVICE	0.0000
Unbundled Services (Billing based on CD):		
RATE 125	- All	(0.3396)
RATE 300	- All	(1.6042)
RATE 332	- All	(0.3398)

ENBRIDGE GAS INC.
EGD RATE ZONE
DETERMINATION OF BALANCES TO BE CLEARED FROM THE 2021 DEFERRAL AND VARIANCE ACCOUNTS

ITEM NO.		COL. 1 PRINCIPAL FOR CLEARING ($000)	COL. 2 INTEREST ($000)	COL. 3 TOTAL FOR CLEARING ($000)
EGD RATE ZONE				
1.	TRANSACTIONAL SERVICES D/A	(3,904.1)	(74.8)	(3,978.9)
2.	UNACCOUNTED FOR GAS V/A	753.9	12.1	766.0
3.	STORAGE AND TRANSPORTATION D/A	7,942.5	178.6	8,121.1
4.	DEFERRED REBATE ACCOUNT	4,359.4	97.4	4,456.8
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	2,550.3	57.2	2,607.5
6.	AVERAGE USE TRUE-UP V/A	14,934.3	286.0	15,220.3
7.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8	-	4,435.8
8.	DAWN ACCESS COSTS D/A	1,968.0	37.7	2,005.7
9.	EGD RATE ZONE SUB-TOTAL	33,040.0	594.3	33,634.3
EGI ACCOUNTS				
10.	TAX VARIANCE - ACCELERATED CCA - EGD RATE ZONE PORTION	(10,115.6)	(221.2)	(10,336.8)
11.	IRP OPERATING COST DEFERRAL ACCOUNT - EGD RATE ZONE PORTION	30.5	0.6	31.0
12.	EGI SUB-TOTAL	(10,085.1)	(220.7)	(10,305.8)
13.	TOTAL	22,954.9	373.6	23,328.5

ENBRIDGE GAS INC.
EGD RATE ZONE
CLASSIFICATION AND ALLOCATION OF DEFERRAL AND VARIANCE ACCOUNT BALANCES

ITEM NO.		COL.1 TOTAL ($000)	COL. 2 SALES AND WBT ($000)	COL. 3 TOTAL SALES ($000)	COL. 4 TOTAL DELIVERIES ($000)	COL. 5 SPACE ($000)	COL. 6 DELIVE-RABILITY ($000)	COL. 7 DIRECT ($000)	COL. 8 NUMBER OF CUSTOMERS ($000)	COL. 9 RATE BASE ($000)	COL. 10 BUNDLED ANNUAL DELIVERIES ($000)
	CLASSIFICATION										
1.	TRANSACTIONAL SERVICES D/A	(3,978.9)	(3,830.0)			(50.7)	(98.2)				
2.	UNACCOUNTED FOR GAS V/A	766.0			766.0						
3.	STORAGE AND TRANSPORTATION D/A	8,121.1				2,764.7	5,356.5				
4.	DEFERRED REBATE ACCOUNT	4,456.8			4,456.8						
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	2,607.5								2,607.5	
6.	TAX VARIANCE - ACCELERATED CCA - EGI	(10,336.8)								(10,336.8)	
7.	AVERAGE USE TRUE-UP V/A	15,220.3						15,220.3			
8.	IRP OPERATING COST DEFERRAL ACCOUNT - EGI	31.0								31.0	
9.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8								4,435.8	
10.	DAWN ACCESS COSTS D/A	2,005.7									2,005.7
	TOTAL	23,328.5	(3,830.0)	0.0	5,222.8	2,714.0	5,258.3	15,220.3	0.0	(3,262.5)	2,005.7
	ALLOCATION										
1.1	RATE 1	10,012.2	(2,293.3)	0.0	2,205.3	1,300.0	2,888.2	7,205.2	0.0	(2,140.1)	846.9
1.2	RATE 6	12,082.2	(1,411.2)	0.0	2,061.2	1,245.6	2,286.7	8,015.1	0.0	(906.6)	791.6
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	33.4	(6.3)	0.0	15.8	7.3	17.5	0.0	0.0	(6.9)	6.1
1.5	RATE 110	725.3	(46.7)	0.0	511.7	90.7	12.3	0.0	0.0	(39.2)	196.5
1.6	RATE 115	239.2	(0.5)	0.0	180.0	0.0	4.9	0.0	0.0	(14.4)	69.1
1.7	RATE 125	(31.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(31.4)	0.0
1.8	RATE 135	37.4	(1.4)	0.0	29.3	0.0	0.0	0.0	0.0	(1.8)	11.3
1.9	RATE 145	18.3	0.0	0.0	11.5	5.6	0.0	0.0	0.0	(3.2)	4.4
1.10	RATE 170	173.9	(3.1)	0.0	118.7	17.1	0.0	0.0	0.0	(4.5)	45.6
1.11	RATE 200	144.1	(67.5)	0.0	89.2	47.7	48.7	0.0	0.0	(8.2)	34.2
1.12	RATE 300	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)	0.0
1.13	RATE 332	(105.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(105.8)	0.0
		23,328.5	(3,830.0)	0.0	5,222.8	2,714.0	5,258.3	15,220.3	0.0	(3,262.5)	2,005.7

ENBRIDGE GAS INC.
EGD RATE ZONE
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	9,804.4	(2,286.6)	-	2,166.9	1,277.3	2,837.9	7,079.7	-	(2,102.9)	832.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.2	-	-	0.0	0.0	0.0	0.1	-	(0.0)	0.0
	- DAWN T-SERVICE	179.2	-	-	32.1	18.9	42.1	105.0	-	(31.2)	12.3
	- WBT	28.4	(6.6)	-	6.3	3.7	8.2	20.5	-	(6.1)	2.4
RATE 6	- SYSTEM SALES	6,987.5	(1,342.8)	-	1,272.5	769.0	1,411.7	4,948.2	-	(559.7)	488.7
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	138.9	-	-	21.2	12.8	23.5	82.5	-	(9.3)	8.1
	- DAWN T-SERVICE	4,600.0	-	-	702.7	424.6	779.5	2,732.4	-	(309.1)	269.8
	- WBT	355.9	(68.4)	-	64.8	39.2	71.9	252.1	-	(28.5)	24.9
RATE 9	- SYSTEM SALES	0.0	(0.0)	-	0.0	0.0	-	-	-	-	0.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	8.8	(6.3)	-	6.0	2.8	6.6	-	-	(2.6)	2.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	1.9	-	-	0.7	0.3	0.8	-	-	(0.3)	0.3
	- DAWN T-SERVICE	22.8	-	-	9.0	4.2	10.0	-	-	(4.0)	3.5
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	17.5	(40.8)	-	38.7	6.9	0.9	-	-	(3.0)	14.8
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	39.9	-	-	26.4	4.7	0.6	-	-	(2.0)	10.2
	- DAWN T-SERVICE	665.3	-	-	441.0	78.2	10.6	-	-	(33.7)	169.4
	- WBT	2.5	(5.9)	-	5.6	1.0	0.1	-	-	(0.4)	2.2
RATE 115	- SYSTEM SALES	0.1	(0.5)	-	0.5	0.0	0.0	-	-	(0.0)	0.2
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	81.9	-	-	61.5	0.0	1.7	-	-	(4.9)	23.6
	- DAWN T-SERVICE	157.2	-	-	118.1	0.0	3.2	-	-	(9.4)	45.3
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	0.3	(1.3)	-	1.2	-	-	-	-	(0.1)	0.5
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	37.0	-	-	28.0	-	-	-	-	(1.7)	10.8
	- WBT	0.0	(0.1)	-	0.1	-	-	-	-	(0.0)	0.0
RATE 145	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	18.3	-	-	11.5	5.6	-	-	-	(3.2)	4.4
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	1.3	(3.1)	-	2.9	0.4	-	-	-	(0.1)	1.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	100.4	-	-	67.4	9.7	-	-	-	(2.6)	25.9
	- DAWN T-SERVICE	72.2	-	-	48.5	7.0	-	-	-	(1.8)	18.6
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	84.4	(67.5)	-	64.0	34.2	35.0	-	-	(5.9)	24.6
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	2.0	-	-	0.9	0.5	0.5	-	-	(0.1)	0.3
	- DAWN T-SERVICE	57.7	-	-	24.3	13.0	13.3	-	-	(2.2)	9.3
	- WBT	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)											
RATE 125		(31.4)	-	-	-	-	-	-	-	(31.4)	-
RATE 300		(0.3)	-	-	-	-	-	-	-	(0.3)	-
RATE 332		(105.8)	-	-	-	-	-	-	-	(105.8)	-
		23,328.5	(3,830.0)	0.0	5,222.8	2,714.0	5,258.3	15,220.3	0.0	(3,262.5)	2,005.7

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE 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
		(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)
Bundled Services:											
RATE 1	- SYSTEM SALES	0.2101	(0.0490)	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2591	0.0000	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
	- DAWN T-SERVICE	0.2591	0.0000	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
	- WESTERN T-SERVICE	0.2101	(0.0490)	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
RATE 6	- SYSTEM SALES	0.2550	(0.0490)	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3040	0.0000	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
	- DAWN T-SERVICE	0.3040	0.0000	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
	- WESTERN T-SERVICE	0.2550	(0.0490)	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
RATE 9	- SYSTEM SALES	0.0153	(0.0490)	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	0.0000	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100	- SYSTEM SALES	0.0679	(0.0490)	0.0000	0.0464	0.0215	0.0515	0.0000	0.0000	(0.0204)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1169	0.0000	0.0000	0.0464	0.0215	0.0515	0.0000	0.0000	(0.0204)	0.0178
	- DAWN T-SERVICE	0.1169	0.0000	0.0000	0.0464	0.0215	0.0515	0.0000	0.0000	(0.0204)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 110	- SYSTEM SALES	0.0211	(0.0490)	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0701	0.0000	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
	- DAWN T-SERVICE	0.0701	0.0000	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
	- WESTERN T-SERVICE	0.0211	(0.0490)	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
RATE 115	- SYSTEM SALES	0.0128	(0.0490)	0.0000	0.0464	0.0000	0.0013	0.0000	0.0000	(0.0037)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0618	0.0000	0.0000	0.0464	0.0000	0.0013	0.0000	0.0000	(0.0037)	0.0178
	- DAWN T-SERVICE	0.0618	0.0000	0.0000	0.0464	0.0000	0.0013	0.0000	0.0000	(0.0037)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 135	- SYSTEM SALES	0.0124	(0.0490)	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	(0.0028)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0614	0.0000	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	(0.0028)	0.0178
	- WESTERN T-SERVICE	0.0124	(0.0490)	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	(0.0028)	0.0178
RATE 145	- SYSTEM SALES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0740	0.0000	0.0000	0.0464	0.0227	0.0000	0.0000	0.0000	(0.0130)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 170	- SYSTEM SALES	0.0202	(0.0490)	0.0000	0.0464	0.0067	0.0000	0.0000	0.0000	(0.0018)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0692	0.0000	0.0000	0.0464	0.0067	0.0000	0.0000	0.0000	(0.0018)	0.0178
	- DAWN T-SERVICE	0.0692	0.0000	0.0000	0.0464	0.0067	0.0000	0.0000	0.0000	(0.0018)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 200	- SYSTEM SALES	0.0612	(0.0490)	0.0000	0.0464	0.0248	0.0254	0.0000	0.0000	(0.0043)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1102	0.0000	0.0000	0.0464	0.0248	0.0254	0.0000	0.0000	(0.0043)	0.0178
	- DAWN T-SERVICE	0.1102	0.0000	0.0000	0.0464	0.0248	0.0254	0.0000	0.0000	(0.0043)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services (Billing based on CD, ¢/m3):											
RATE 125	- All	(0.3396)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.3396)	0.0000
	- Customer-specific **										
RATE 300	- All	(1.6042)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(1.6042)	0.0000
	- Customer-specific **										
RATE 332	- All	(0.3398)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.3398)	0.0000

Notes:

* Unit Rates derived based on 2021 actual volumes

ENBRIDGE GAS INC.
EGD RATE ZONE
2021 DEFERRAL AND VARIANCE ACCOUNT CLEARING
BILL ADJUSTMENT IN JANUARY 2023 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 RATE				BILL ADJUSTMENT			
	GENERAL SERVICE	ANNUAL VOLUME m^3	SALES (¢/m^3)	ONTARIO TS (¢/m^3)	DAWN TS (¢/m^3)	WESTERN TS (¢/m^3)	SALES CUSTOMERS ($)	ONTARIO TS CUSTOMERS ($)	DAWN TS CUSTOMERS ($)	WESTERN TS CUSTOMERS ($)
1.1	**RATE 1 RESIDENTIAL**									
1.2	Heating & Water Heating	2,400	0.2101	0.2591	0.2591	0.2101	5.04	6.22	6.22	5.04
2.1	**RATE 6 COMMERCIAL**									
2.2	Heating & Other Uses	22,606	0.2550	0.3040	0.3040	0.2550	57.65	68.73	68.73	57.65
2.3	General Use	43,285	0.2550	0.3040	0.3040	0.2550	110.38	131.59	131.59	110.38
	CONTRACT SERVICE									
3.1	**RATE 100**									
3.2	Industrial - small size	339,188	0.0679	0.1169	0.1169	0.0000	230.33	396.55	396.55	-
4.1	**RATE 110**									
4.2	Industrial - small size, 50% LF	598,568	0.0211	0.0701	0.0701	0.0211	126.06	419.40	419.40	126.06
4.3	Industrial - avg. size, 75% LF	9,976,121	0.0211	0.0701	0.0701	0.0211	2,100.96	6,989.92	6,989.92	2,100.96
5.1	**RATE 115**									
5.2	Industrial - small size, 80% LF	4,471,609	0.0128	0.0618	0.0618	0.0000	573.46	2,764.84	2,764.84	-
6.1	**RATE 135**									
6.2	Industrial - Seasonal Firm	598,567	0.0124	0.0000	0.0614	0.0124	74.33	-	367.67	74.33
7.1	**RATE 145**									
7.2	Commercial - avg. size	598,568	0.0000	0.0000	0.0740	0.0000	-	-	442.65	-
8.1	**RATE 170**									
8.2	Industrial - avg. size, 75% LF	9,976,121	0.0202	0.0692	0.0692	0.0000	2,014.30	6,903.26	6,903.26	-

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-2022-0110

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rate and Type of Service
2021 Deferral Account Disposition

Line No.	Particulars	Sales/System Gas Unit Rate for Billing Unit Rate (cents/m^3)	Bundled T-Service Unit Rate for Billing Unit Rate (cents/m^3)	T-Service Unit Rate for Billing Unit Rate (cents/m^3)
		(a)	(b)	(c)
	Union North West			
1	Rate 01	(0.8155)	(0.8155)	0.4009
2	Rate 10	0.3287	0.3287	1.1723
3	Rate 20	(4.9870)	(4.9870)	(0.0129)
4	Rate 25	0.1562	0.1562	(0.0208)
5	Rate 100	(0.0173)	(0.0173)	(0.0173)
	Union North East			
6	Rate 01	0.3372	0.3372	0.4009
7	Rate 10	1.1143	1.1143	1.1723
8	Rate 20	(0.9215)	(0.9215)	(0.0129)
9	Rate 25	(0.0594)	(0.0594)	(0.0208)
10	Rate 100	(0.0173)	(0.0173)	(0.0173)
	Union South			
11	Rate M1	0.4129	0.0717	-
12	Rate M2	0.8522	0.5110	-
13	Rate M4	0.4204	0.0792	-
14	Rate M5	0.2005	(0.1406)	-
15	Rate M7	0.4598	0.1187	-
16	Rate M9	0.4708	0.1297	-
17	Rate M10	0.2822	(0.0590)	-
18	Rate T1	-	-	0.0394
19	Rate T2	-	-	0.0619
20	Rate T3	-	-	0.1230

ENBRIDGE GAS INC.
Union Rate Zones
2021 Deferral Account Balances To Be Cleared
Year Ending December 31, 2021

Line No.	Account Number	Account Name ($000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	8,616	165	8,781
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	(1,666)	(45)	(1,711)
4	179-153	Base Service North T-Service TransCanada Capacity	84	2	85
5	179-070	Short-Term Storage and Other Balancing Services	3,577	68	3,645
6	179-133	Normalized Average Consumption	18,997	431	19,428
7	179-132	Deferral Clearing Variance Account	(3,120)	(77)	(3,197)
8	179-151	OEB Cost Assessment Variance Account	-	-	-
9	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
10	179-112	Gas Distribution Access Rule Costs	-	-	-
11	179-123	Conservation Demand Management	-	-	-
12	179-136	Parkway West Project Costs	(603)	(13)	(616)
13	179-137	Brantford-Kirkwall/Parkway D Project Costs	(45)	(1)	(46)
14	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	24	1	25
15	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	(112)	(5)	(117)
16	179-149	Burlington-Oakville Project Costs	(51)	(1)	(52)
17	179-156	Panhandle Reinforcement Project Costs	(3,162)	(68)	(3,230)
18	179-162	Sudbury Replacement Project	-	-	-
19	179-138	Parkway Obligation Rate Variance	-	-	-
20	179-143	Unauthorized Overrun Non-Compliance Account	-	-	-
21	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(1,346)	(1,346)
22	179-135	Unaccounted for Gas Volume Variance Account	20,501	373	20,874
23	179-141	Unaccounted for Gas Price Variance Account	8,151	156	8,307
24	**Total for Union Rate Zone Specific Accounts (Lines 1 through 23)**		51,191	(359)	50,833
25	179-382	Earnings Sharing (Union Rate Zone Portion)	-	-	-
26	179-383	Tax Variance - Accelerated CCA - (Union Rate Zone Portion)	(9,047)	(198)	(9,245)
27	179-385	IRP Operating Costs Deferral Account - (Union Rate Zone Portion)	27	1	28
28	179-386	IRP Capital Costs Deferral Account	-	-	-
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**		(9,020)	(197)	(9,217)
31	**Total Union Rate Zone Deferral Account Balances (Line 24 + Line 30)**		42,172	(556)	41,615

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

			Union North					Union South																
Line No.	Particulars ($000's)	Acct No.	Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	M1	M2	M4	M5A	M7	M9	M10	T1	T2	T3	M12	M13	Excess Utility	C1	M16	M17	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
	Gas Supply Related Deferrals:																							
1	Upstream Transportation Optimization	179-131	323	45	22	-	93	6,731	1,300	139	10	79	39	1	-	-	-	-	-	-	-	-	-	8,781
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(3,947)	(770)	(170)	-	-	2,576	497	53	4	30	15	0	-	-	-	-	-	-	-	-	-	(1,711)
4	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	57	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85
5	Total Gas Supply Related Deferrals		(3,624)	(725)	(91)	28	93	9,307	1,797	192	14	109	54	1	-	-	-	-	-	-	-	-	-	7,156
	Storage Related Deferrals:																							
6	Short-Term Storage and Other Balancing Services	179-70	498	141	76	2	-	1,136	429	192	2	107	20	0	82	868	92	-	-	-	-	-	-	3,645
	Delivery Related Deferrals:																							
7	Normalized Average Consumption (NAC)	179-133	5,381	3,832	-	-	-	4,682	5,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,428
8	Deferral Clearing Variance Account - Delivery	179-132	(576)	(193)	4	6	1	(1,795)	(690)	4	0	5	1	0	3	32	2	-	-	-	-	-	-	(3,197)
9	OEB Cost Assessment Variance Account	179-151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Gas Distribution Access Rule (GDAR) Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Parkway West Project Costs	179-136	4	(8)	(1)	2	1	104	4	3	3	0	(0)	0	4	19	(1)	(755)	0	1	3	0	-	(616)
14	Brantford-Kirkwall/Parkway D Project Costs	179-137	(7)	(1)	(1)	(1)	(0)	(17)	(3)	(1)	(1)	(0)	(0)	(0)	(1)	(2)	(0)	(11)	(0)	(0)	(0)	(0)	-	(46)
15	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(40)	(2)	(4)	(4)	(2)	(151)	(20)	(7)	(6)	(2)	(0)	(0)	(6)	(30)	(2)	301	(0)	(1)	(1)	(0)	-	25
16	Lobo D/Bright C/ Dawn H Compressor Project Costs	179-144	(109)	(4)	(6)	(7)	(3)	(371)	(39)	(15)	(13)	(4)	(0)	(0)	(16)	(73)	(3)	564	(0)	(7)	(8)	(1)	-	(117)
17	Burlington-Oakville Project Costs	179-149	(3)	(1)	(0)	(0)	(0)	(25)	(8)	(2)	(0)	(1)	(0)	(0)	(2)	(14)	(2)	6	0	(0)	0	0	-	(52)
18	Panhandle Reinforcement Project Costs	179-156	(32)	(5)	(4)	(3)	(1)	(703)	(238)	(257)	(6)	(57)	(0)	(0)	(171)	(1,253)	(1)	(34)	(0)	(0)	(385)	(80)	-	(3,230)
19	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account	179-157	(270)	(25)	(24)	(20)	(10)	(662)	(64)	(27)	(31)	(7)	(1)	(0)	(18)	(47)	(5)	(127)	(0)	(4)	(3)	(0)	-	(1,346)
23	Unaccounted for Gas (UFG) Volume Variance Account	179-135	331	110	50	-	21	2,198	845	463	48	521	68	0	298	2,875	204	9,482	23	-	3,161	163	10	20,874
24	Unaccounted for Gas (UFG) Price Variance Account	179-141	190	63	29	-	12	1,260	485	266	28	299	39	0	98	945	67	3,116	13	-	1,332	63	3	8,307
25	Tax Variance - Accelerated CCA - EGI	179-383	(1,643)	(253)	(179)	(138)	(49)	(3,589)	(543)	(135)	(115)	(47)	(9)	(0)	(94)	(414)	(55)	(1,907)	(1)	(53)	(17)	(2)	-	(9,245)
26	IRP Operating Costs Deferral Account - EGI	179-385	5	1	1	0	0	11	2	0	0	0	0	0	0	1	0	6	0	0	0	0	-	28
27	Total Delivery-Related Deferrals		3,231	3,514	(135)	(166)	(30)	943	5,263	292	(91)	707	97	(0)	96	2,040	204	10,640	35	(65)	4,083	142	13	30,814
28	Total 2021 Storage and Delivery Disposition (Line 6 + Line 27)		3,729	3,655	(59)	(163)	(30)	2,078	5,692	484	(89)	814	117	(0)	179	2,907	297	10,640	35	(65)	4,083	142	13	34,460
29	Total 2021 Deferral Account Disposition (Line 5 + Line 28)		105	2,930	(150)	(135)	63	11,386	7,489	676	(76)	924	171	1	179	2,907	297	10,640	35	(65)	4,083	142	13	41,615
30	Earnings Sharing Deferral Account - EGI	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Grand Total (Line 29 + Line 30)		105	2,930	(150)	(135)	63	11,386	7,489	676	(76)	924	171	1	179	2,907	297	10,640	35	(65)	4,083	142	13	41,615

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2021 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)
	Union North West							
	Gas Supply Related Deferrals:							
1	Spot Gas Variance Account	179-107	-	-	-	-	-	-
2	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(3,921)	(764)	(169)	-	-	(4,854)
3	Upstream Transportation Optimization	179-131	723	177	81	-	101	1,082
4	Total Gas Supply Related Deferrals		(3,198)	(587)	(88)	-	101	(3,771)
	Storage Related Deferrals:							
5	Short-Term Storage and Other Balancing Services (1)	179-70	142	35	7	-	-	185
6	Total North West Deferral Account Disposition (Line 4 + Line 5)		(3,056)	(552)	(81)	-	101	(3,587)
	Union North East							
	Gas Supply Related Deferrals:							
7	Spot Gas Variance Account	179-107	-	-	-	-	-	-
8	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(25)	(6)	(1)	-	-	(33)
9	Upstream Transportation Optimization	179-131	(400)	(132)	(59)	-	(8)	(600)
10	Total Gas Supply Related Deferrals		(426)	(138)	(60)	-	(8)	(633)
	Storage Related Deferrals:							
11	Short-Term Storage and Other Balancing Services (1)	179-70	355	106	46	-	-	507
12	Total North East Deferral Account Disposition (Line 10 + Line 11)		(70)	(33)	(14)	-	(8)	(125)
	Total North							
	Gas Supply Related Deferrals:							
13	Spot Gas Variance Account	179-107	-	-	-	-	-	-
14	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(3,947)	(770)	(170)	-	-	(4,886)
15	Upstream Transportation Optimization	179-131	323	45	22	-	93	482
16	Total North Gas Supply Related Deferrals		(3,624)	(725)	(148)	-	93	(4,404)
	Storage Related Deferrals:							
17	Short-Term Storage and Other Balancing Services (1)	179-70	498	141	53	-	-	692
18	Total North Deferral Account Disposition (Line 16 + Line 17)		(3,126)	(584)	(95)	-	93	(3,712)

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

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Delivery
2021 Deferral Account Disposition

Line No.	Particulars	Rate Class	2021 Deferral Balances ($000's)	2021 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2021 Actual Volume (10^3m^3)	Unit Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
	Union North						
1	Small Volume General Service	01	3,729	-	3,729	929,941	0.4009
2	Large Volume General Service	10	3,655	-	3,655	311,794	1.1723
3	Medium Volume Firm Service	20	(82)	-	(82)	637,600	(0.0129)
4	Large Volume High Load Factor	100	(166)	-	(166)	958,587	(0.0173)
5	Large Volume Interruptible	25	(30)	-	(30)	143,898	(0.0208)
	Union South						
6	Small Volume General Service	M1	2,078	-	2,078	2,897,087	0.0717
7	Large Volume General Service	M2	5,692	-	5,692	1,113,864	0.5110
8	Firm Com/Ind Contract	M4	484	-	484	610,808	0.0792
9	Interruptible Com/Ind Contract	M5	(89)	-	(89)	63,511	(0.1406)
10	Special Large Volume Contract	M7	814	-	814	686,353	0.1187
11	Large Wholesale	M9	117	-	117	90,096	0.1297
12	Small Wholesale	M10	(0)	-	(0)	320	(0.0590)
13	Contract Carriage Service	T1	179	-	179	453,007	0.0394
14	Contract Carriage Service	T2	2,907	-	2,907	4,700,474	0.0619
15	Contract Carriage- Wholesale	T3	297	-	297	241,187	0.1230

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Commodity
2021 Deferral Account Disposition

Line No.	Particulars	Rate Class	2021 Deferral Balances ($000's)	2021 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2021 Actual Volume ($10^3 m^3$)	Unit Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
1	Small Volume General Service	M1	9,307	-	9,307	2,728,007	0.3412
2	Large Volume General Service	M2	1,797	-	1,797	526,743	0.3412
3	Firm Com/Ind Contract	M4	192	-	192	56,304	0.3412
4	Interruptible Com/Ind Contract	M5	14	-	14	4,043	0.3412
5	Special Large Volume Contract	M7	109	-	109	31,987	0.3412
6	Large Wholesale	M9	54	-	54	15,903	0.3412
7	Small Wholesale	M10	1	-	1	320	0.3412

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2021 Deferral Account Disposition

Line No.	Particulars	Rate Class	2021 Deferral Balances ($000's) (a)	2021 Earnings Sharing Mechanism ($000's) (b)	Deferral Balance for Disposition ($000's) (c) = (a + b)	2021 Actual Volume/ Demand (d)	Billing Units	Unit Volumetric/ Demand Rate (cents/m^3) (e) = (c / d) * 100
	Gas Supply Transportation Charges							
	Union North West							
1	Small Volume General Service	01	(3,198)	-	(3,198)	262,912	10^3m^3	(1.2164)
2	Large Volume General Service	10	(587)	-	(587)	69,572	10^3m^3	(0.8437)
3	Medium Volume Firm Service	20	(88)	-	(88)	1,764	$10^3m^3/d$	(4.9741)
4	Large Volume Interruptible	25	101	-	101	57,362	10^3m^3	0.1769
	Union North East							
5	Small Volume General Service	01	(426)	-	(426)	667,029	10^3m^3	(0.0638)
6	Large Volume General Service	10	(138)	-	(138)	238,396	10^3m^3	(0.0581)
7	Medium Volume Firm Service	20	(60)	-	(60)	6,630	$10^3m^3/d$	(0.9086)
8	Large Volume Interruptible	25	(8)	-	(8)	21,827	10^3m^3	(0.0386)
9	North T-Service Transportation from Dawn Base Service ($/GJ)	20T/100T	85	-	85	264,264	GJ/d	0.323
	Storage ($/GJ)							
10	Bundled-T Storage Service	20T/100T	26	-	26	141,504	GJ/d	0.181

ENBRIDGE GAS INC.
Union Rate Zones
Storage and Transportation Service Amounts for Disposition
2021 Deferral Account Disposition

Line No.	Particulars ($000's) (1)	Rate Class	2021 Deferral Balances	2021 Earnings Sharing Mechanism	Deferral Balance for Disposition
			(a)	(b)	(c) = (a + b)
1	Transportation	M12	10,640	-	10,640
2	Transportation of Locally Produced Gas	M13	35	-	35
3	Cross Franchise Transportation	C1	4,083	-	4,083
4	Storage and Transportation Services	M16	142	-	142
5	Transporation Service	M17	13		13

Notes:
(1) Ex-franchise 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)	Volume (m^3) (1)	Bill Impact ($)
		(a)	(b)	(c) = (a x b) / 100
	Small Volume General Service			
	Rate M1 - Union South			
1	Delivery	0.0717	2,200	1.58
2	Commodity	0.3412	2,200	7.51
3	Sales Service Impact	0.4129		9.09
4	Direct Purchase Impact			1.58
	Rate 01 - Union North West			
5	Delivery	0.4009	2,200	8.82
6	Commodity	-	2,200	-
7	Transportation	(1.2164)	2,200	(26.76)
8	Sales Service Impact	(0.8155)		(17.94)
9	Bundled-T (Direct Purchase) Impact			(17.94)
	Rate 01 - Union North East			
10	Delivery	0.4009	2,200	8.82
11	Commodity	-	2,200	-
12	Transportation	(0.0638)	2,200	(1.40)
13	Sales Service Impact	0.3372		7.42
14	Bundled-T (Direct Purchase) Impact			7.42
	Large Volume General Service			
	Rate M2 - Union South			
15	Delivery	0.5110	73,000	373.04
16	Commodity	0.3412	73,000	249.05
17	Sales Service Impact	0.8522		622.09
18	Direct Purchase Impact			373.04
	Rate 10 - Union North West			
19	Delivery	1.1723	93,000	1,090.28
20	Commodity	-	93,000	-
21	Transportation	(0.8437)	93,000	(784.63)
22	Sales Service Impact	0.3287		305.65
23	Bundled-T (Direct Purchase) Impact			305.65
	Rate 10 - Union North East			
24	Delivery	1.1723	93,000	1,090.28
25	Commodity	-	93,000	-
26	Transportation	(0.0581)	93,000	(53.99)
27	Sales Service Impact	1.1143		1,036.29
28	Bundled-T (Direct Purchase) Impact			1,036.29

Notes:
(1) Average consumption, per customer, for the period January 1, 2021 to December 31, 2021.

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)	Billing Units (m^3)	Bill Impact ($) (1)
		(a)	(b)	(c)
	Union North			
	Small Rate 20 - Union North West			
1	Delivery	(0.0129)	3,000,000	(387)
2	Transportation	(4.9741)	14,000	(8,356)
3	Sales Service Impact	(4.9870)		(8,743)
4	Bundled-T (Direct Purchase) Impact			(8,743)
	Large Rate 20 - Union North West			
5	Delivery	(0.0129)	15,000,000	(1,933)
6	Transportation	(4.9741)	60,000	(35,813)
7	Sales Service Impact	(4.9870)		(37,746)
8	Bundled-T (Direct Purchase) Impact			(37,746)
	Small Rate 20 - Union North East			
9	Delivery	(0.0129)	3,000,000	(387)
10	Transportation	(0.9086)	14,000	(1,526)
11	Sales Service Impact	(0.9215)		(1,913)
12	Bundled-T (Direct Purchase) Impact			(1,913)
	Large Rate 20 - Union North East			
13	Delivery	(0.0129)	15,000,000	(1,933)
14	Transportation	(0.9086)	60,000	(6,542)
15	Sales Service Impact	(0.9215)		(8,475)
16	Bundled-T (Direct Purchase) Impact			(8,475)
	Average Rate 25 - Union North West			
17	Delivery	(0.0208)	2,275,000	(472)
18	Transportation	0.1769	2,275,000	4,025
19	Sales Service Impact	0.1562		3,553
20	Bundled-T (Direct Purchase) Impact			3,553
	Average Rate 25 - Union North East			
21	Delivery	(0.0208)	2,275,000	(472)
22	Transportation	(0.0386)	2,275,000	(878)
23	Sales Service Impact	(0.0594)		(1,350)
24	Bundled-T (Direct Purchase) Impact			(1,350)
	Small Rate 100			
25	T-Service (Direct Purchase) Impact	(0.0173)	27,000,000	(4,666)
	Large Rate 100			
26	T-Service (Direct Purchase) Impact	(0.0173)	240,000,000	(41,477)
	Union South			
	Small Rate M4			
27	Delivery	0.0792	875,000	693
28	Commodity	0.3412	875,000	2,985
29	Sales Service Impact	0.4204		3,678
30	Direct Purchase Impact			693
	Large Rate M4			
31	Delivery	0.0792	12,000,000	9,507
32	Commodity	0.3412	12,000,000	40,940
33	Sales Service Impact	0.4204		50,447
34	Direct Purchase Impact			9,507

Notes:
(1) Transportation bill impacts based on monthly demand (m^3/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/m³)	Billing Units (m³)	Bill Impact ($) (1)
		(a)	(b)	(c)
	Union South (continued)			
	Small Rate M5 Interruptible			
1	Delivery	(0.1406)	825,000	(1,160)
2	Commodity	0.3412	825,000	2,815
3	Sales Service Impact	0.2005		1,654
4	Direct Purchase Impact			(1,160)
	Large Rate M5 Interruptible			
5	Delivery	(0.1406)	6,500,000	(9,141)
6	Commodity	0.3412	6,500,000	22,176
7	Sales Service Impact	0.2005		13,035
8	Direct Purchase Impact			(9,141)
	Small Rate M7			
9	Delivery	0.1187	36,000,000	42,721
10	Commodity	0.3412	36,000,000	122,820
11	Sales Service Impact	0.4598		165,541
12	Direct Purchase Impact			42,721
	Large Rate M7			
13	Delivery	0.1187	52,000,000	61,708
14	Commodity	0.3412	52,000,000	177,407
15	Sales Service Impact	0.4598		239,115
16	Direct Purchase Impact			61,708
	Small Rate M9			
17	Delivery	0.1297	6,950,000	9,013
18	Commodity	0.3412	6,950,000	23,711
19	Sales Service Impact	0.4708		32,724
20	Direct Purchase Impact			9,013
	Large Rate M9			
21	Delivery	0.1297	20,178,000	26,167
22	Commodity	0.3412	20,178,000	68,841
23	Sales Service Impact	0.4708		95,008
24	Direct Purchase Impact			26,167
	Rate M10			
25	Delivery	(0.0590)	94,500	(56)
26	Commodity	0.3412	94,500	322
27	Sales Service Impact	0.2822		267
28	Direct Purchase Impact			(56)
	Small Rate T1			
29	Direct Purchase Impact	0.0394	7,537,000	2,970
	Average Rate T1			
30	Direct Purchase Impact	0.0394	11,565,938	4,558
	Large Rate T1			
31	Direct Purchase Impact	0.0394	25,624,080	10,097
	Small Rate T2			
32	Direct Purchase Impact	0.0619	59,256,000	36,652
	Average Rate T2			
33	Direct Purchase Impact	0.0619	197,789,850	122,340
	Large Rate T2			
34	Direct Purchase Impact	0.0619	370,089,000	228,913
	Large Rate T3			
35	Direct Purchase Impact	0.1230	272,712,000	335,438

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