

ENBRIDGE GAS INC.

Answer to Undertaking from
School Energy Coalition (SEC)

Undertaking

Tr: 16

RE: VECC I.2.6-VECC-18, Enbridge to explain how it has treated the disposition of the properties noted in part (c) within rate base.

Response:

Enbridge Gas interprets the question to be speaking to parts (a) and (b) of Exhibit I.2.6-VECC-18 per TR Vol. 12 pages 15-16.

a) 3401 Schmon Parkway, Thorold. Sold. Net sale price \$12,246,500.

The amounts removed from rate base are presented in Exhibit 2, Tab 2, Schedule 1, Attachment 6, updated July 6, 2023 as follows:

- Land: \$1.1 million (page 1, line 2, column c)
- Building, gross cost: \$15.9 million (page 1, line 5, column c)
- Building, accumulated depreciation: \$6.7 million (included within page 9, line 3, sum of columns c and d)

The proceeds of sale, net of costs, were apportioned between land and building as follows:

- \$4.6 million for the land and \$7.6 million for the building
- The \$3.5 million gain on disposition of land was recorded as Other Income¹
- The net book value of the building at the time of sale was \$9.2 million, resulting in a loss of \$1.6 million. The loss on the building disposition was recorded as a reduction to accumulated depreciation.

¹ EB-2023-0092 2022 Utility Earnings and Disposition of Deferral & Variance Account Balances Application and Evidence. Please see line 11 of the table at EB-2023-0092, Exhibit B, Tab 2, Schedule 4.

b) 2023 - 335 Prichard Rd, Hamilton. Sold. Net sale price \$3,033,250.

The disposition of 335 Prichard Rd was inadvertently missed in the preparation of the 2023 Bridge Year rate base forecast. The following adjustments will be reflected in rate base when drafting the final rate order.

The following amounts will be removed from rate base:

- Land: \$0.3 million
- Building, gross cost: \$2.4 million
- Building, accumulated depreciation: \$0.7 million

The proceeds of sale, net of costs, were apportioned between land and building as follows:

- \$1.0 million applicable to land and \$2.0 million applicable to the building
- A \$0.8 million gain on the disposition of land will be recorded in Other Income
- The net book value of the building at the time of sale was \$1.6 million, resulting in a gain of \$0.4 million. The gain on the building disposition will be recorded as an increase to accumulated depreciation.

After reflecting these adjustments, 2023 and 2024 rate base would decrease by \$1.6 million and \$2.3 million, respectively.

c) 2024 - 90 Bill Leathem Drive, Nepean, South Merivale Operation Centre (SMOC). Forecasted sale.

The amounts removed from rate base are presented in Exhibit 2, Tab 2, Schedule 1, Attachment 8, updated July 6, 2023, as follows:

- Land: \$0.6 million (page 1, line 2, column e)
- Building, gross cost: \$4.2 million (page 4, line 3, column e)
- Building, accumulated depreciation: \$3.6 million (included within page 9, line 2, columns c and d)

The proceeds of sale, net of costs, were assumed to be the net book value of the land and building: \$0.6 million for the land and \$0.6 million for the building. The proceeds, represented by net book value on sale for the building, were inadvertently missed in the rate base calculation, leaving a residual value of \$0.6 million in rate base. The error resulted in an overstatement of 2024 rate base of \$0.2 million, which will be corrected when drafting the final rate order.

As noted in Exhibit I.2.6-VECC-18, although proceeds were estimated at \$6.3 million, Enbridge Gas forecasts disposition at net book value, as gains or losses on disposition are uncertain until the time of sale after final details of the sale are known including an allocation of proceeds (net of selling and other costs) between land and building.

ENBRIDGE GAS INC.

Answer to Undertaking from
Pollution Probe (PP)

Undertaking

Tr: 39

Enbridge to provide a number for many projects are outside of the asset management plan in addition to the 3,087, over the rebasing period.

Response:

Please see Attachment 1 for the detailed listing of projects included within the Community Expansion and Other categories.

The total number of Community Expansion investments is 25.

The total number of 'Other' investments is 17 of which 2 are related to CNG and 15 are related to RNG.

LEG/LUG	Core/Non-Core	Regulated	Investment Code	Investment Name	Asset Class (EGI)	Asset Program (EGI)	Portfolio	Planning Group	2024F	2025F	2026F	2027F	2028F
EGD	EGD - Non-Core	CNG	48663	CNG Rental Stations - Program	Distribution Stations	DS - CNG (Non-Core)	EGD - Non-Core - Distribution Stations - CNG	TBD	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
EGD	EGD - Non-Core	CNG	738443	CNG Customer Project #1	Distribution Stations	DS - CNG (Non-Core)	EGD - Non-Core - Distribution Stations - CNG	-	20,000,000	-	-	-	-
EGD	EGD - Non-Core	Community Expansion	736911	Selwyn CE Services	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - 8th Line (Selwyn Township)	TBD	192,423	76,761	63,291	32,889	33,956
EGD	EGD - Non-Core	Community Expansion	733737	Bobcaygeon	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Bobcaygeon	TBD	5,580,213	8,941,750	7,799,013	6,365,290	5,325,113
EGD	EGD - Non-Core	Community Expansion	734729	Chute-à-Blondeau - CE Execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Chute-à-Blondeau	TBD	-	-	2,775,827	642,575	122,548
EGD	EGD - Non-Core	Community Expansion	734725	Glendale Subdivision - CE Execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Glendale Subdivision	TBD	-	-	960,716	178,109	36,184
EGD	EGD - Non-Core	Community Expansion	734737	Humber Station - CE Execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Humber Station	TBD	-	-	-	1,385,772	54,427
EGD	EGD - Non-Core	Community Expansion	734730	Linark and Balderson - CE Execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Linark and Balderson	TBD	-	-	-	4,456,998	183,897
EGD	EGD - Non-Core	Community Expansion	734728	Merricksville-Wolford - CE Execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Merricksville-Wolford	TBD	-	1,154,952	152,489	56,472	22,415
EGD	EGD - Non-Core	Community Expansion	734019	East Gwillimbury CE Execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - North and East (East Gwillimbury)	TBD	-	-	4,749,376	819,228	180,853
EGD	EGD - Non-Core	Community Expansion	734720	Sandford - CE execution	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Sandford	TBD	1,429,996	290,669	107,129	69,134	52,301
EGD	EGD - Non-Core	Community Expansion	733812	CE - Stanley's Olde Maple Farm Lane	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Stanley's Old Maple Lane Farm	TBD	14,473	7,353	-	-	-
EGD	EGD - Non-Core	Community Expansion	735751	Eganville - CE Execution - Services	Growth	GTH - Community Expansion (Non-Core)	EGD - Non-Core - Growth - Community Expansion - Eganville	-	6,474,290	1,459,198	545,856	315,878	-
UG	UG - Non-Core	Community Expansion	734711	Boblo Island - CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Boblo Island	TBD	373,323	154,418	104,602	53,143	52,301
UG	UG - Non-Core	Community Expansion	736697	Brunner CE - Services	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Brunner	TBD	59,367	40,469	20,173	8,199	-
UG	UG - Non-Core	Community Expansion	736705	Burk's Falls CE - Services	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Burk's Falls	TBD	36,184	22,060	14,943	7,592	7,714
UG	UG - Non-Core	Community Expansion	734247	Cedar Springs CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Cedar Springs	TBD	-	-	425,830	208,002	30,490
UG	UG - Non-Core	Community Expansion	734734	Cherry Valley CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Cherry Valley	TBD	1,796,492	356,215	182,386	85,190	83,840
UG	UG - Non-Core	Community Expansion	737056	Haldimand Shores CE Services	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Haldimand Shores	TBD	14,398	66,813	46,769	33,406	45,551
UG	UG - Non-Core	Community Expansion	734195	Hidden Valley CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Hidden Valley	TBD	170,929	65,130	58,826	37,358	53,143
UG	UG - Non-Core	Community Expansion	733961	Kenora District - Hwy 594 CE	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Kenora District	TBD	28,488	14,473	14,706	7,472	7,714
UG	UG - Non-Core	Community Expansion	734731	Mohawks of the Bay of Quinte FN CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Mohawks on the Bay of Quinte FN	TBD	233,629	130,261	70,223	71,354	30,368
UG	UG - Non-Core	Community Expansion	734736	Neustadt CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Neustadt	TBD	1,272,594	501,015	194,204	100,133	83,840
UG	UG - Non-Core	Community Expansion	734738	Red Rock - CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Red Rock First Nation (Lake Helen Reserve)	TBD	-	-	-	332,703	57,382
UG	UG - Non-Core	Community Expansion	734739	St Charles - CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - St. Charles	TBD	-	1,281,978	370,689	182,386	110,607
UG	UG - Non-Core	Community Expansion	734733	Tweed CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Tweed	TBD	-	-	923,997	157,851	29,413
UG	UG - Non-Core	Community Expansion	734726	Washago - CE Execution	Growth	GTH - Community Expansion (Non-Core)	UG - Non-Core - Growth - Community Expansion - Washago	TBD	-	-	-	5,741,621	423,598
EGD	EGD - Non-Core	RNG - Regulated	738850	Project Creek	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	TBD	24,000,000	4,800,000	300,000	-	-
EGD	EGD - Non-Core	RNG - Regulated	102057	RNG Injection Station - Disco	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	TBD	393,256	-	-	-	-
EGD	EGD - Non-Core	RNG - Regulated	503454	Injection Stations - In Development	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	TBD	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
EGD	EGD - Non-Core	RNG - Regulated	101964	RNG Injection Station - Evergreen Environmental (Oshawa)	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	TBD	4,500,000	-	-	-	-
EGD	EGD - Non-Core	RNG - Regulated	22866	Petaawewa Renewables Power Corp RNG (Dundalk)	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	TBD	2,349,784	-	-	-	-
EGD	EGD - Non-Core	RNG - Regulated	739572	Project Niagara	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	-	450,000	2,250,000	-	-	-
EGD	EGD - Non-Core	RNG - Regulated	102360	Project Lane	Distribution Stations	DS - RNG (Non-Core)	EGD - Non-Core - Distribution Stations - RNG	-	15,400,000	-	-	-	-
UG	UG - Non-Core	RNG - Regulated	739568	Project Essex	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	TBD	1,435,000	8,840,000	-	-	-
UG	UG - Non-Core	RNG - Regulated	736339	RNG Injection Station and Pipeline - Ridge Landfill	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	TBD	170,000	-	-	-	-
UG	UG - Non-Core	RNG - Regulated	736474	Watford Pipeline (RNG)	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	TBD	14,660,000	-	-	-	-
UG	UG - Non-Core	RNG - Regulated	102494	Project London	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	TBD	6,700,000	-	-	-	-
UG	UG - Non-Core	RNG - Regulated	737279	Seacliff	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	-	1,600,000	-	-	-	-
UG	UG - Non-Core	RNG - Regulated	736397	Greenfield Global	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	-	2,800,000	-	-	-	-
UG	UG - Non-Core	RNG - Regulated	735696	Injection Station Development	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	-	9,000,000	9,000,000	9,000,000	9,000,000	16,000,000
UG	UG - Non-Core	RNG - Regulated	739489	Project NE	Distribution Stations	DS - RNG (Non-Core)	UG - Non-Core - Distribution Stations - RNG	-	2,114,970	-	-	-	-
									135,775,518	63,468,607	48,794,388	49,478,735	42,343,532

ENBRIDGE GAS INC.

Answer to Undertaking from
School Energy Coalition (SEC)

Undertaking

Tr: 57

As part of the answer to J12.1, Enbridge will advise as to the amount removed from rate base for each of the properties disposed of, including the portion of that amount relevant to land and the portion relevant to buildings.

Response:

Please see the response to Exhibit J12.1.

ENBRIDGE GAS INC.

Answer to Undertaking from
Environmental Defence (ED)

Undertaking

Tr: 8

To advise as to whether Enbridge Gas would consider applying the same levelized treatment to the St. Laurent project as is proposed for the PREP project.

Response:

Enbridge Gas did not consider applying the same levelized treatment to St. Laurent as is proposed for Panhandle Regional Expansion Project (PREP) due to differences in both the materiality and scope of the projects. The forecasted in-service capital for PREP in 2024 is \$252 million compared to \$76 million for the 2024 segments of St. Laurent. There is also a significant difference in the revenue requirement between the projects with PREP at a sufficiency of \$14 million as compared to a \$2 million sufficiency for St. Laurent. Finally, as noted by Ms. Dreveny at Tr. Vol. 13 14 the St. Laurent project is a more typical project Enbridge Gas would undertake year over year in the sense that St. Laurent is an integrity driven replacement project vs a significant growth demand driven project like PREP.

ENBRIDGE GAS INC.

Answer to Undertaking from
Environmental Defence (ED)

Undertaking

Tr: 34

To advise how much of the \$15.5 million could be saved if the study was focused on use of hydrogen in high concentrations, up to a hundred percent for industrial and other hard-to-decarbonize sectors.

Response:

As part of the system wide engineering assessment, all network asset types will be assessed for hydrogen suitability at any level including up to 100% hydrogen. That is, the study focuses on asset types rather than customer types. An expected deliverable from the engineering assessment will be identification of portions of the network that will be ready or will require retrofits to accept hydrogen blends of up to 100% hydrogen.

The implementation plan for this study may prioritize industrial customers as an initial phase. However, since there is significant uncertainty surrounding the pace and scale of the build out required for the electricity system to support large levels of electrification in Ontario, Enbridge Gas must take a holistic approach in conducting the engineering assessment of the entire natural gas network. This is necessary to ensure that the Company can optimize all hydrogen opportunities and options available to decarbonize its system. This approach supports Ontario's Hydrogen Strategy, Canada's Hydrogen Strategy, and the Canada Energy Regulator's *Canada's Energy Future 2023* report as a means of decarbonization.

Should this system wide study be eligible for any government program funding, those amounts will be credited against this estimated cost.¹

¹ Exhibit 4, Tab 2, Schedule 6, p.18.

ENBRIDGE GAS INC.

Answer to Undertaking from
Consumers Council of Canada (CCC)

Undertaking

Tr: 46

To identify 2023 and 2024 expenditures in the table.

Response:

Please see Attachment 1.

Line No.	Investment Code	Appendix A Investment Name	AMP Planning Group	2023 Forecast Including Overheads	2023 Overhead Allocation	2024 Forecast Including Overheads	2024 Overhead Allocation	2023-2032 Forecast Including	2023-2032 Overhead	In Service Date
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Asset Class (EG1) - Compression Stations										
1	48715	Dawn C Compression Lifecycle	Significant Investments (>\$10M)	\$257,826	\$57,826	\$0	\$0	\$166,338,152	\$41,178,152	2027
2	48732	Waubesa Compression Lifecycle	Value Driven - Fixed Timing	\$324,860	\$72,860	\$2,355,233	\$490,433	\$29,218,620	\$6,141,720	2025
3	100901	Dawn to Corunna	Value Driven - Fixed Timing	\$186,492,347	\$42,812,576	\$13,845,083	\$3,033,324	\$200,337,430	\$45,845,900	2023
4	734634	Dawn to Corunna (Dawn Tie-In)	Value Driven - Fixed Timing	\$105,753,129	\$23,718,491	\$0	\$0	\$105,753,129	\$23,718,491	2023
Asset Class (EG1) - Distribution Pipe										
5	10088	NPS 20 Lake Shore Replacement (Cherry to Bathurst)	Value Driven - Fixed Timing	\$20,896,371	\$4,797,127	\$0	\$0	\$20,896,371	\$4,797,127	2022
6	10290	St. Laurent Phase 3 - Coventry/Cummings/St. Laurent (Plastic)	Value Driven - Fixed Timing	\$0	\$0	\$23,376,683	\$5,121,605	\$25,033,190	\$5,478,112	2024
7	10293	St. Laurent Phase 3 - North/South (NPS12/16 Steel)	Value Driven - Fixed Timing	\$0	\$0	\$12,165,299	\$2,665,299	\$121,804,143	\$26,503,360	2025
8	10294	St. Laurent Phase 4 - East/West (NPS12 Steel)	Value Driven - Fixed Timing	\$0	\$0	\$51,230,980	\$11,224,212	\$53,906,876	\$11,800,108	2024
9	11443	NPS 12 Martin Grove Rd Main Replacement: Lexington to St. Albans Rd.	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$30,613,585	\$7,603,920	2026, subject to EDIMP assessment
10	100295	Div. 04: NPS 8 Port Stanley, London, Replacement	Value Driven - Fixed Timing	\$0	\$0	\$0	\$0	\$18,916,863	\$4,025,457	2025, subject to EDIMP assessment
11	100339	A10: Wilson Avenue, Toronto, VSM Replacement	Executing - Re-Optimize	\$0	\$0	\$0	\$0	\$106,992,932	\$25,192,932	2026/2031, refer to Exhibit I.2.6- ED-100
12	503350	Moulton Replacement BU	Executing - Re-Optimize	\$0	\$0	\$757,797	\$157,797	\$18,165,905	\$3,813,905	2025
13	740604	NPS20 KOL - Parliament St.	Mandatory - Fixed Timing	\$13,131,787	\$3,014,631	\$0	\$0	\$13,131,787	\$3,014,631	2023
Asset Class (EG1) - Distribution Stations										
14	13034	SCRW Station-Renewal In-Place	Mandatory - Fixed Timing	\$4,900,285	\$1,124,946	\$0	\$0	\$28,244,162	\$6,171,173	2025
15	503369	Lisgar Station	Executing - Re-Optimize	\$129,797	\$29,797	\$0	\$0	\$20,124,611	\$4,242,407	2025
16	734676	SARN: 13F-220R Vidal St	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$17,192,992	\$4,712,992	2031
17	735022	Samia Industrial Station 2029 Rebuild	Value Driven - Fixed Timing	\$0	\$0	\$0	\$0	\$14,849,863	\$3,849,863	2029
Asset Class (EG1) - Growth										
18	1024	NW 6581 Ottawa Reinforcement Phase 2 SRP	Mandatory - Fixed Timing	\$0	\$0	\$0	\$0	\$70,698,549	\$17,209,549	2029
19	30542	SRP_Southeast_Owen Sound_County Rd 40_Reinforcement_NPS1	Mandatory - Fixed Timing	\$680,659	\$152,659	\$2,667,446	\$555,446	\$33,636,531	\$7,236,531	2025
20	30579	SRP_Southwest_Wonderland_New STN & MOP Upgrade	Mandatory - Fixed Timing	\$0	\$0	\$0	\$0	\$20,506,933	\$4,306,933	2025
21	100703	SRP_LUG East_Kingston_Creekford Rd_Reinforcement_NPS 8_6200m_6 895kPa	Mandatory - Fixed Timing	\$0	\$0	\$0	\$0	\$45,292,234	\$11,283,270	2027
22	736259	Hamilton Reinforcement Project	Mandatory - Fixed Timing	\$3,867,383	\$867,383	\$11,516,242	\$2,398,042	\$125,821,854	\$26,713,062	2025
23	736975	Enbridge Gas Distribution System Hydrogen Feasibility Study	Value Driven - Fixed Timing	\$2,359,281	\$541,614	\$5,762,510	\$1,262,510	\$15,315,942	\$3,398,275	2029 (corrected from 2022)
Line No.	Investment Code	Appendix A Investment Name	AMP Planning Group					2023-2032 Forecast Including Overheads	2023-2032 Overhead Allocation	In Service Date
Asset Class (EG1) - LNG										
24	48709	Hagar KVGR and Cycle Mix Cooler	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$24,740,190	\$5,648,190	2032
25	48714	Hager Cold Box	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$14,401,282	\$3,401,282	2032
26	49955	Hager JVG Compressor Upgrade	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$20,873,854	\$4,781,854	2032
Asset Class (EG1) - Real Estate & Workplace Services										
27	3640	Station B New Building	Value Driven - Fixed Timing	\$12,979,722	\$2,979,722	\$25,611,157	\$5,611,157	\$38,590,879	\$8,590,879	2025
28	8782	VPC Core and Shell	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$35,420,035	\$9,420,035	2031
29	100621	Dawn Administrative Centre	Value Driven - Value Framework	\$0	\$0	\$0	\$0	\$16,349,278	\$4,349,278	2028
30	101136	New London Site	Executing - Re-Optimize	\$0	\$0	\$0	\$0	\$49,500,658	\$11,959,058	2026
31	737272	Kennedy Road New Build	Value Driven - Value Framework	\$194,696	\$44,696	\$0	\$0	\$49,647,957	\$11,803,457	2026
32	737374	Ottawa - New Building	Value Driven - Value Framework	\$33,020,132	\$7,580,348	\$13,317,801	\$2,917,801	\$46,337,933	\$10,498,150	2026
33	737754	Thorold Operations Centre - New Building	Value Driven - Value Framework	\$64,899	\$14,899	\$832,363	\$182,363	\$21,533,430	\$5,033,430	2026
34	739714	GTA East - New Build - Peterborough	Value Driven - Value Framework	\$259,594	\$59,594	\$0	\$0	\$14,722,478	\$3,722,478	2024
35	739715	GTA West - New Build - Halton Hills	Value Driven - Value Framework	\$500,000	\$114,784	\$0	\$0	\$42,675,572	\$9,790,356	2026
Asset Class (EG1) - TIS										
36	102291	Contract Market Harmonization	Value Driven - Value Framework	\$2,725,742	\$625,742	\$6,402,789	\$1,402,789	\$19,195,783	\$4,335,783	2026
37	102364	Records Management Technology Obsolescence (2024-2026)	Value Driven - Value Framework	\$0	\$0	\$960,418	\$210,418	\$23,566,261	\$5,516,261	2026
38	736081	General Service Rebasing Changes	Value Driven - Value Framework	\$0	\$0	\$15,366,694	\$3,366,694	\$17,914,329	\$3,914,329	2025
39	736942	Contract Market Systems Technology	Mandatory - Fixed Timing	\$10,669,331	\$2,449,331	\$22,832,346	\$5,002,346	\$69,786,961	\$15,776,961	2026
Asset Class (EG1) Transmission Pipe & Underground Storage										
40	48654	Dawn Parkway Expansion Project (Kirkwall-Hamilton NPS 48)	Mandatory - Fixed Timing	\$0	\$0	\$1,262,995	\$262,995	\$251,357,572	\$63,082,988	2027
41	49758	Panhandle Regional Expansion Project	Mandatory - Fixed Timing	\$22,688,649	\$5,088,649	\$194,881,628	\$40,580,457	\$224,328,497	\$47,088,489	2024
42	100086	Panhandle Line Replacement	Value Driven - Fixed Timing	\$0	\$0	\$1,414,428	\$294,528	\$37,899,145	\$8,128,866	2025
43	100699	Dawn Parkway Expansion Project (Dawn-Ernskitten NPS 48)	Mandatory - Fixed Timing	\$0	\$0	\$0	\$0	\$332,803,728	\$86,169,476	2029
44	735972	PREP: NPS 36 looping to Comber Transmission	Mandatory - Fixed Timing	\$0	\$0	\$0	\$0	\$95,496,455	\$25,496,455	2030
45	736923	Panhandle Regional Expansion Project - Learnington Interconnect	Mandatory - Fixed Timing	\$64,456	\$14,456	\$217,399	\$45,269	\$118,751,452	\$28,443,901	2026
46	740955	Panhandle Regional Expansion Project - Dawn Facilities	Mandatory - Fixed Timing	\$38,931,658	\$8,731,658	\$5,382,040	\$1,120,709	\$92,044,573	\$19,910,796	2025

ENBRIDGE GAS INC.

Answer to Undertaking from
Federation of Rental-housing Providers of Ontario (FRPO)

Undertaking

Tr: 91

To produce the slide deck associated with the 2022 year-end MP-01 asset management health check.

Response:

Please find the slide deck at Attachment 1.

MP-01 Asset Management Program



Q4 2022 Management Review
Pierce Jones

Agenda

MP-01 January 17, 2022 Management Review



Agenda Item	Speaker	Purpose
Management Program Metrics Review	• Bob Wellington	Inform
YTD Objectives Progress	• Pierce Jones	Inform
Quarterly Risk Summary	• Ann-Marie Hessian	Inform
Compliance Management Update <ul style="list-style-type: none"> • Legal and Regulatory Changes 	• Bob Wellington	Inform
Assurance Update: <ul style="list-style-type: none"> • YTD Assurance Plan Progress Update 	• Bob Wellington	Inform
Resources Adequacy Confirmation	• Bob Wellington	Inform
Additional Topics: <ul style="list-style-type: none"> • 2023 Priorities • TotEx Update • IRP 	<ul style="list-style-type: none"> • Bob Wellington • Mike Kreitner • Candice Case 	Inform
Health Check Review	• Pierce Jones	Inform, Input

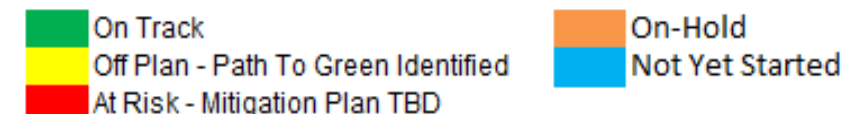


Management Program Metric Review

December YTD

Asset Management Program	Target	Actual	Progress Tracking	Comments
Core Capital Forecast vs Target (UGL)	603.1M	**693.7M		CC \$22M over (Res New), DP \$90M over (Integrity), DS \$10M under, GTH \$15M over, Util \$6M under, TPUS \$26M under (PREP)
Core Capital Forecast vs Target (EGD)	734.9M	**679.6M		CC \$33M over (Res New), DP \$64M under (St Laurent), Util \$5M under, CS \$37M under (Dawn to Corunna)
In-Service Capital vs Target (UGL)	544M	*648M		
In-Service Capital vs Target (EGD)	732M	*680M		
Core Capital Maintenance vs Target	369.8M	**290.3M		UGL REWS \$26M under, EGD REWS \$22M under, TIS \$14M under
Failure Code Reporting - Distribution	70%	47%		<i>Expected improvements from AWS Phase 2 were not realized. A recommendation to remain status quo with back-end corrections has been made to Data Governance Council.</i>

Note For Capital Metrics:
 Target = Budget, Actual = *Forecast EOY Target (8+4 Forecast), **2022 Actual



Objectives and Progress Update

2022 Capital Lookback



- Maintenance Capital
 - \$79.5M below budget – some of this was required to offset higher growth spend
- ICM Capital
 - OEB disallowed ICM treatment or LTC for several projects
- Core EGD and UG Capital
 - Over budget by 3.8%
 - Substantial increase to Customer Connection, Integrity, Growth and Overhead forecasts
 - Emergent investments combined with higher costs for material and labour
- In-service capital not yet available



YTD Objectives Progress

Objective	YTD Progress	Status	Mitigation Plans (if required)
2023-2032 Asset Management Plan (AMP)	<ul style="list-style-type: none"> Complete filed with Rebasing application 	Complete	
Completion of Asset Management Maturity Assessment	<ul style="list-style-type: none"> *No longer required for 2022* 		<ul style="list-style-type: none"> 2022 assessment was deemed not required as recent maturity assessments adequately identified areas of focus to improve maturity.
Value Based Decision Making Improvements (previously Roadmap for Value Framework Improvements)	<ul style="list-style-type: none"> Complete 	Complete	
Roadmap for Life Cycle Value	<ul style="list-style-type: none"> Complete 	Complete	
Execute Phase 2 of TotEx Value Model (Life Cycle Value) Roadmap	<ul style="list-style-type: none"> TotEx Value Model completed for Onion Lake and communication on-going. Shared revised project charter with Governance team and received endorsement for deliverables. Early stages of data collection/scope development for Waubuno and Dawn C. 		
Develop Multiyear Timeline for AMP	<ul style="list-style-type: none"> Complete 	Complete	

See Appendix for detailed Objectives and Progress Update

Q4 Risk Summary

Quarter over quarter changes



0 New Significant Risk in Q4
-

2 Emerging Risks in Q4
Fisher 627 Regulator Bolts Fracture due to Manufacturing Defects
Vidal St Walking Bridge, Sarnia

2 Risks to be Re-evaluated in Q4
Lost deliverability due to abandoned wells (Endorsed as a Medium)
Panhandle Replacement (previously Detroit River Crossing)

Q4 Risk Summary

Quarter over quarter changes



4 Risks Mitigated in Q4

- Parkway Plant C Power Turbine Failure impacting operational capability
- London Lines - Replacement to address condition concerns
- Corunna Compressor Station – High velocities induced vibration at the Crossflow header
- Indirect Fired Heaters at stations in SW and SE Districts (All high-risk sites have been mitigated)

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
<p>Parkway Plant C Power Turbine Failure impacting operational capability:</p> <p>Existing power turbine at Parkway C has sustained serious damage and has to be taken out of service. There is a risk of Parkway Compressor station not being able to supply volume of gas required if there are any other operational upsets</p>	Peter Jurgeneit	Very High	Investment to purchase and install a new (refurbished) power turbine for Parkway Plant C.	Medium	2022	<ul style="list-style-type: none"> • Risk workshop completed in Q3 • Risk Endorsement completed in Q3 • Installation timeline for newly arrived turbine to be developed. Awaiting availability of Siemens representatives to assist with work. • Plant A maintenance scheduled for late Oct / early Nov following installation of turbine. • Replacement power turbine installation complete

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Corunna Compressor Station – rare worker safety event due to loss of containment	Wes Armstrong	Intolerable H&S Risk for Workers	<p>Short-term Risk Treatment</p> <ul style="list-style-type: none"> Operations to lead on investigating potential operational adjustments (in place) <p>Long-term Risk Treatment</p> <ul style="list-style-type: none"> See treatment plan for risk “Corunna Compressor Station - Aging compression units (K-701/2/3)” 	Long-term plan expected to bring risk to Medium	2023 (Long-term)	<p>Short-term Risk Treatment Plan</p> <ul style="list-style-type: none"> Changes already made to operators’ rounds (to reduce time spent in compressor buildings) Plan in progress for further proposed changes (depressurizing units for longer term outages, reducing time with units pressurized) Quarterly Corunna compressor usage tracking ongoing <p>Long-term Risk Treatment Plan</p> <ul style="list-style-type: none"> 20 km NPS 36 (TR7) pipeline approved by Capital Allocation Committee (CAC). LTC application approved by OEB November 3, 2022 for ISD of 2023.
Corunna Compressor Station - Aging compression units (K-701/2/3)	Wes Armstrong	High	<ul style="list-style-type: none"> Economic assessment completed for alternative options. Options such as compressors replacement (gas and electric driven), installing a high-pressure transmission line between Dawn and SCOR are being considered for the integrated storage system (Dawn to Corunna project). 	This specific risk scenario is expected to be removed from RR once treatment plan is complete.	2023	<ul style="list-style-type: none"> 20 km NPS 36 (TR7) pipeline approved by Capital Allocation Committee (CAC). LTC application approved by OEB November 3, 2022 for ISD of 2023. A comprehensive to review the reliability, availability and maintainability (RAM) risks at the site through a RAM study was completed in 2022, with support from external consultant that provided an understanding of site wide operational risks

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Indirect Fired Heaters at stations in SW and SE Districts (Glycol Leaks at Stations)	Dean Dalpe	High	<p>Long Term Risk Treatment</p> <ul style="list-style-type: none"> All indirect fired heaters in Legacy UG have been site visited and risk assessed. A multi-year replacement plan has been developed. <p>Short Term Risk Treatment</p> <ul style="list-style-type: none"> Current short-term mitigation plan is monitoring of fluid levels of Indirect Fired Heaters. 	Medium	2022 – All high-risk stations	<ul style="list-style-type: none"> 20/50 replacements completed (some sites have multiple units) All high-risk heater replacements were commissioned by end of Q4 2022
Overpressure of Low Pressure network	Murray Costello	High	<ul style="list-style-type: none"> Retrofitting stations to include an additional pressure control device (either one of full capacity relief, monitor regulator or slam-shut valve) at the existing station so that minimum code requirements are met Rebuild network to IP including stations and provide each customer in network with a service regulator (with internal relief) at the customer meter set Rebuild station to new engineering standard for LP stations 	Medium	2023	<ul style="list-style-type: none"> Some treatment plans were implemented including LP station abandonment Implementation of risk treatment / action plans is underway All High-risk stations have short term plans starting in 2023 2 stations that had no short-term plans at the time of July 14th director endorsement now have plans and have been prioritized for execution in 2023

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
London Lines	Steven Jelich	High	<p>Long Term Risk Treatment</p> <ul style="list-style-type: none"> Replacement of the existing line with a single 3450kPa NPS 6 / 4 <p>Short Term Risk Treatment</p> <ul style="list-style-type: none"> Maintain current operating pressure Increase leak survey to three (3) time per year; spring, summer and fall Increase inspection frequency to annual for all main line valves Communication for landowners related to DoC concerns Conduct pipeline marker field survey 	Medium /Low	2022	<ul style="list-style-type: none"> New pipeline is fully operational Existing line decommissioned December 2022
Corunna Compressor Station – High velocities induced vibration at the Crossflow header	Wes Armstrong	Medium	<p>Short-term Risk Treatment</p> <ul style="list-style-type: none"> Flow metering and vibration monitoring upstream of the crossflow header <p>Long-term Risk Treatment</p> <ul style="list-style-type: none"> New piping designed with pressure control and protection provisions needed to safely manage multiple pipeline and header MOPs (Meter Run Replacement project) 	This specific risk scenario is expected to be removed from RR once treatment plan is complete.	2022	<p>Short-term Risk Treatment</p> <ul style="list-style-type: none"> Mitigations installed for operations to monitor flow velocity and vibration associated with the crossflow header. <p>Long-term Risk Treatment</p> <ul style="list-style-type: none"> Meter Run Replacement Project scheduled for in-service in 2022 Detailed risk assessment for Phase 2 has been completed. Project has been placed in service

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Lost deliverability due to abandoned wells	Wes Armstrong	Medium	<ul style="list-style-type: none"> Replace abandoned wells at Kimball and Dow Moore reservoirs. 	Medium /Low	2023	<ul style="list-style-type: none"> Continue to assess deliverability as the Kimball well is drilled to determine if an additional well is required. New residual risk in Q4 is Medium
Panhandle Replacement (Previously known as Detroit River Crossing)	Wes Armstrong	High	<ul style="list-style-type: none"> Three treatments were assessed- replace, abandon or install ILI facilities. Replacement option was selected 	Medium /Low	Proposed In-Service Date: 2024	<ul style="list-style-type: none"> Ongoing negotiations with Energy Transfer Partners to work toward full mitigation plan Integrity management is evaluating inspection options Risk re-evaluation workshop kicked off in Q4, second session scheduled Q1, 2023

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Obsolete MCCs and lack of spare parts	Wes Armstrong	High	<ul style="list-style-type: none"> Replace MCCs to the new standards Program to address obsolescence by 2026. Site specific projects identified 	Medium	2026	<ul style="list-style-type: none"> Experiencing material delays and resource constraints Aligning program with Obsolete Fire/Gas detection panel replacement program to optimize outage windows Major Compressor sites at Dawn, Lobo, Bright and Parkway to be completed in 2026 As units are replaced, spare inventories are generated

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Obsolete Allen Bradley PLC control system at STO	Wes Armstrong	High	<ul style="list-style-type: none"> Replace PLCs to the new standards Program to address obsolescence by 2026. Site specific projects identified 	Medium	2026	<ul style="list-style-type: none"> Lobo B installed and commissioned on Dec 12, 2022 Bright B design discussion on hold until Q1 2023 Experiencing material delays and resource constraints As units are replaced, spare inventories are generated
Siemens valve controller	Peter Jurgeneit	High	<ul style="list-style-type: none"> Program – 2 units per year. Start in 2020, target completion in 2025. Spares inventory created as replaced. Short-term risk treatment – A strategy to increase spare parts inventory is underway We have now reached the point in time where the vendor will no longer support these valve controllers. 	This specific risk scenario is expected to be removed from RR once treatment plan is complete	2025	<ul style="list-style-type: none"> Parkway B – replacement controller shipped, and to be installed and commissioned in 2023 Bright A1/A2 – installed on Nov 18, 2022 Lobo C & Parkway C – material on order in 2022, install in 2023

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Obsolete Fire/Gas detection panels	Peter Jurgeneit	High	<ul style="list-style-type: none"> Replace Fire/Gas detection panel to the new standards to avoid a situation of unit unavailability impacting deliverability. Site specific projects identified by year taking resources and criticality into consideration. 	Medium	2026	<ul style="list-style-type: none"> Dawn D and Parkway East are to be installed and commissioned in Q2/Q3 2023 Dawn E equipment will be ordered in 2023 with install/commissioning in 2024 Control panel components impacted by the global chip shortage. Manufacturer is considering redesigning components to make use of another chip. <ul style="list-style-type: none"> Equipment for Dawn D has either arrived or is in transit Impacts to Parkway East and Dawn E are not known at this time Aligning program with Obsolete MCCs and lack of spares program to optimize outage windows Major Compressor sites at Dawn, Lobo, Bright and Parkway to be complete in 2026 As units are replaced, spare inventories are generated
Reliability of remote reciprocating compressor units at storage pool stations (Waubuno)	Wes Armstrong	High	<p>Short Term Risk Treatment</p> <ul style="list-style-type: none"> Purchase gas on the spot market and review annual maintenance checks for leading indicators of compressor failure <p>Long Term Risk Treatment</p> <ul style="list-style-type: none"> Replacement - Proposed to replace compression with 1.6 km of NPS 20 from Waubuno to TR7 	Medium /Low	2025	<ul style="list-style-type: none"> Dawn to Corunna pipeline project was approved by the OEB in November 2022 TotEx Value Modelling has begun for Waubuno

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Creek Crossing Exposures on Port Stanley Lateral	Steven Jelich	High	<ul style="list-style-type: none"> Pipe replacement 	Medium /Low	2024	<ul style="list-style-type: none"> Treatment plan is captured in the 2023 – 2032 AMP Budget has been approved for some preliminary works (Geotech, Drafting) to commence in 2023 Project management activities (Leave to Construct project) will begin in 2023 Construction is anticipated to commence in Q3 2024 Integrity Management to determine Risk Assessment approach pending outcome of St. Laurent.
Barrie to Collingwood – Cumulative additions between 2018 and 2026.	Mark Maxwell	High	<p>Long Term Risk Treatment</p> <ul style="list-style-type: none"> The recommended solution is pressure elevation of the entire pipeline. The other option was to elevate the pressure for a part of the pipeline which would be used as a contingency plan if costs exceed budget. <p>Short Term Risk Treatment</p> <ul style="list-style-type: none"> Keep the Barrie and Collingwood line (NPS 8) on Network Analysis watch list to monitor future demand. 	This specific risk scenario is expected to be removed from RR once treatment plan is complete	2024	<ul style="list-style-type: none"> Capital investment to complete pressure elevation deferred from 2023 to 2024 due to capital constraints DOE and Engineering have agreed to elevate the line to 420 PSI in 2023, followed by full elevation to 500 PSI in 2024 Risk re-evaluation to be scheduled for Q1, 2023

Quarterly Risk Update



Significant Risks						
Risk Name	Risk Owner	Current Residual Risk	Treatment Plan	Expected Residual Risk	Due Date	Quarterly Treatment Status
Inside Regulators	Tracey Teed Martin	Medium	<ul style="list-style-type: none"> Consider relocating indoor regulators into an external regulator room or relocate outdoors Operations project team reviewing sites using regional approach; prioritizing below grade service entry without Excess Flow Valve (EFV) 	Medium /Low	2025	<ul style="list-style-type: none"> Population of concern is now 511 locations with no EFVs Project team identified locations with no EFV and below grade entry for priority focus and currently working with Risk Services to initiate formal risk evaluation on review of above ground shutoffs. Project team working to execute and to continue to identify other ways to prioritize work, including VSM overlap, municipal reconstruction and regional maintenance Updated GIS records for annual valve inspection and updated service classification to critical to trigger 3rd party observation

Quarterly Risk Update



Emerging Risks		
Emerging Risk Name	Potential Impact	Quarterly Status
Fisher 627 Regulator Bolts Fracture due to Manufacturing Defects	<ul style="list-style-type: none"> Gas escape typically at set point of regulator leading to potential evacuation, fire and explosion. Potential for customer supply loss (system stations) 	<ul style="list-style-type: none"> Risk workshop conducted; risk is Medium (Health & Safety) Risk Endorsement completed December 13, 2022 Risk treatment plan (Corrective Action Plan) is being implemented
Vidal St Walking Bridge, Sarnia	<ul style="list-style-type: none"> NPS 12 420kPa gas main that runs over the CN railway tracks that is within a walking bridge operated by the city of Sarnia. Isolation of this crossing could lead to a large customer outage as there are no valves on either side of the bridge. In addition, the location of the pipe creates challenges for access, repair, and maintenance. 	<ul style="list-style-type: none"> Initial discussions complete. Compiling additional information to inform risk workshop is underway.

Quarterly Risk Update



Risks to be Re-Evaluated

Emerging Risk Name	Potential Impact	Quarterly Status
Lost deliverability due to abandoned wells	<ul style="list-style-type: none"> Total Financial impact of >\$100k and ≤\$1M multiple times in the last ten years resulting in a Medium Risk L6C3 	<ul style="list-style-type: none"> Continue to assess deliverability as the Kimball well is drilled to determine if an additional well is required. New residual risk in Q4 is Medium
Panhandle Replacement (previously Detroit River Crossing)	<ul style="list-style-type: none"> A potential loss of containment and liquids release in the Detroit River could lead to Reputational, Financial, Environmental, Operational and Regulatory Consequences. 	<ul style="list-style-type: none"> Ongoing negotiations with Energy Transfer Partners to work toward full mitigation plan Integrity management is evaluating inspection options Risk re-evaluation workshop kicked off in Q4, second session scheduled Q1, 2023



Compliance Management Update: Legal and Regulatory Changes

Requirement	Change/Proposed Change	Impact/Potential Impact	Action/Change Owner	Due Date
EAWM Framework Standard	March 2022 - Enterprise AM released draft of new EAWM FS. Provided to GDS and other BU's for comments.	<ul style="list-style-type: none">• 2022 - FS is in draft status• 2023 - FS implementation impacts to be reviewed	Bob Wellington	Q2 2023



YTD Assurance Plan Progress

Assurance Type	Date	Assurance Activity Description	Findings	Management Action Plans	Status
• Audit	<ul style="list-style-type: none"> Previously planned for Q3/Q4 No longer required in 2022 	-	-	-	<ul style="list-style-type: none"> 2022 Jacob's Audit no longer required as existing maturity assessments deemed adequate at this time
• Audit	<ul style="list-style-type: none"> No longer required in 2022 	-	-	-	<ul style="list-style-type: none"> MP-01 Internal Audit no longer required in 2022 Tied to Jacob's audit



Resource Adequacy Confirmation

Resource Type	Updates/Changes	Mitigation Plan
Human Resources	<ul style="list-style-type: none"> No Updates 	<ul style="list-style-type: none"> Not Required
Capability Management	<ul style="list-style-type: none"> No Updates 	<ul style="list-style-type: none"> Not Required
Capacity	<ul style="list-style-type: none"> No updates 	<ul style="list-style-type: none"> Not Required
Tools & Technology	<ul style="list-style-type: none"> No updates 	<ul style="list-style-type: none"> Not Required
Budget	<ul style="list-style-type: none"> No updates 	<ul style="list-style-type: none"> Not Required

2023 Priorities

2023 TOM Improvements

**Scope and deliverables to be determined*



AM Strategy & Planning

- Deliver 2024 AMP Addendum and initiate 25-34 AMP revision
- Successfully execute AIPM Objectives
- Enhance AM Tools to support ET Investments and address GHG considerations
- Advance IRP integration into AIPM process

AM Decision-Making

- Increase use of Value Framework Assessment and Value-based decision-making
- Improved estimation & forecasting and expand capital metrics and tracking
- Continue development of TotEx Value Models

Asset Information

- Improve data and record quality (ex Maximo, SAP-PM, Investment Data)

Risk & Review

- MOC for changes to RMFS (7x7, Potential Hazards)
- Improve guidance for conditionally tolerable risks

2023 Draft Workplan Refresh



EGD – 2023 Core Capital	
Base Capital	\$700.1M
ICM Capital	\$21.5M
Total Core	\$721.6M

UG – 2023 Core Capital	
Base Capital	\$774.9M
Total Core	\$774.9M

EGI – 2023 Core Capital	
Base Capital	\$1,475M
ICM Capital	\$21.5M
Total Core	\$1,496.5M

Just how big is the Enbridge Gas 2023 workplan?

The Enbridge Gas workplan is forecasting to execute on \$1.5B in 2023.

The workplan consists of 13 distinct Asset Classes:

Distribution

1. Customer Connections
2. Distribution Pipe
3. Distribution Stations
4. Growth
5. Utilization

Storage

6. Compression Stations
7. Liquified Natural Gas (LNG)
8. Transmission Pipe and Underground Storage

Non-Gas Carrying

9. Real Estate & Workplan Services (REWS)
10. Technology & Information Services (TIS)
11. Fleet & Equipment

Finance

12. Corporate Capital
13. EA Fixed Overheads

2023 Draft Workplan Refresh



How is the 2023 Workplan created?

- The 2023-2032 Capital Plan forms the basis for the 2023 Workplan.
- Asset Management uses the data from Copperleaf to forecast the 2023 capital requested to maintain both Legacy Union Gas (LUG) and Legacy Enbridge Gas (LEG) assets.
- The 2023 forecasts are inputted from our Investments Owners across both rate zones, all regions, many execution groups, and stakeholders within the business.
- Each Asset Class has an Asset Class Manager who vets and reviews the investments and the forecasts within their portfolio. The Asset Class Manager ensures the forecasted capital is sufficient to address the asset strategies documented in our Asset Management Plan.
- The Asset Class Managers, Finance Department, and Asset Management Governance work together to ensure the forecasted workplan is defensible and supports both regulatory and Enbridge's financial targets
- Throughout 2023 Asset Management will support the execution of the 2023 Workplan, the executed investments will help maintain and grow our assets to safely and reliably deliver natural gas to our customers.

2023 Draft Workplan Refresh



EGD Rate Zone

	2023 Approved November Workplan
EGD	721,537,631
EGD - Core	700,079,431
+ Customer Connections	134,700,191
+ Customer Connections TCS	500,006
+ Distribution Pipe	62,074,683
+ Distribution Stations	38,962,775
+ Growth	14,097,225
+ Utilization	66,979,320
+ Compression Stations	114,521,739
+ Transmission Pipe & Underground Storage	11,983,267
+ Fleet & Equipment	9,022,154
+ Real Estate & Workplace Services	47,510,800
+ TIS	40,399,915
+ EA Fixed O/H	16,976,806
+ Corporate	142,350,549
EGD - ICM Project	21,458,200
+ Distribution Pipe	21,458,200
Grand Total	721,537,631

Workplan Highlights

- The **Customer Connections** and **Customer Connections TCS** are forecasting similar to 2022 actuals.
- The Distribution Stations asset class will begin executing on **GTAW Parkway Gate Station Rebuild** and **St John Sideroad Feeder**
- Work planned to address risk at **Corunna Compressor Station**
- Real Estate & Workplace Services is forecasting spend for **Station B New Building** and **Ottawa New Build**.
- **NPS 20 Lake Shore Replacement (Cherry to Bathurst)** is the only ICM spend identified in 2023.

2023 Draft Workplan Refresh



UG Rate Zone

	2023 Approved November Workplan
UG	774,866,924
UG - Core	774,866,924
+ Customer Connections	69,422,033
+ Customer Connections TCS	1,500,000
+ Distribution Pipe	124,458,248
+ Distribution Stations	37,484,844
+ Growth	41,692,767
+ Utilization	51,697,217
+ Compression Stations	51,051,843
+ LNG	882,719
+ Transmission Pipe & Underground Storage	213,009,661
+ Fleet & Equipment	8,562,604
+ Real Estate & Workplace Services	10,563,600
+ TIS	8,080,140
+ EA Fixed O/H	5,540,608
+ Corporate	150,920,640
Grand Total	774,866,924

Workplan Highlights

- Distribution Pipe Integrity spend includes **Independent Asset Integrity Review, Owen Sound Section 5 and NPS 8 Stratford.**
- Growth includes work for the **NextStar Energy (Stellantis) EV Battery Manufacturing Plant** and **Hensall Trans Rebuild.**
- **Panhandle Regional Expansion Project** continuing execution in 2023 captured in the Transmission Pipe & Underground Storage asset class

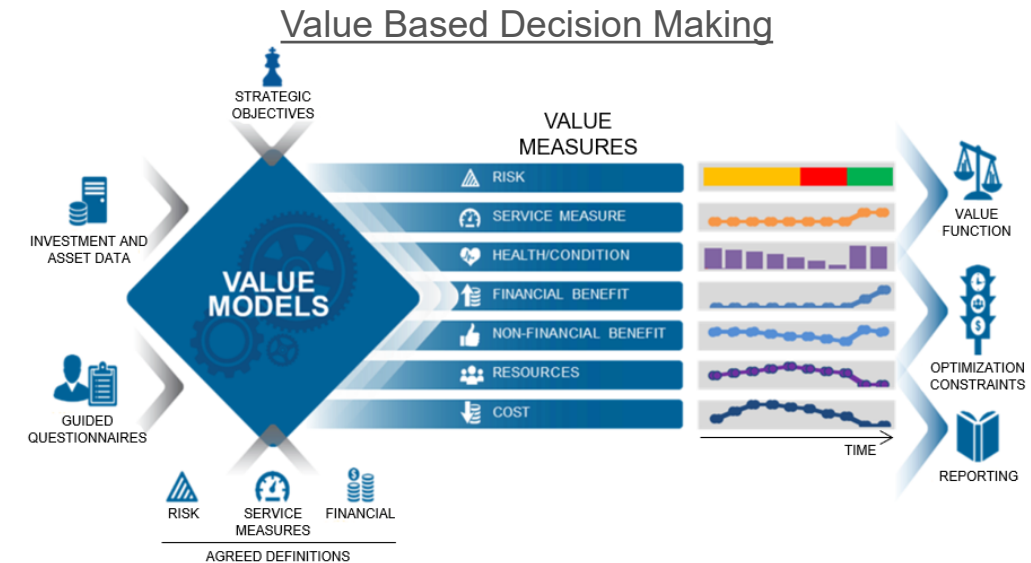
TotEx Update

TotEx Value Models - Recap

Compliment existing processes and strengthen decision basis

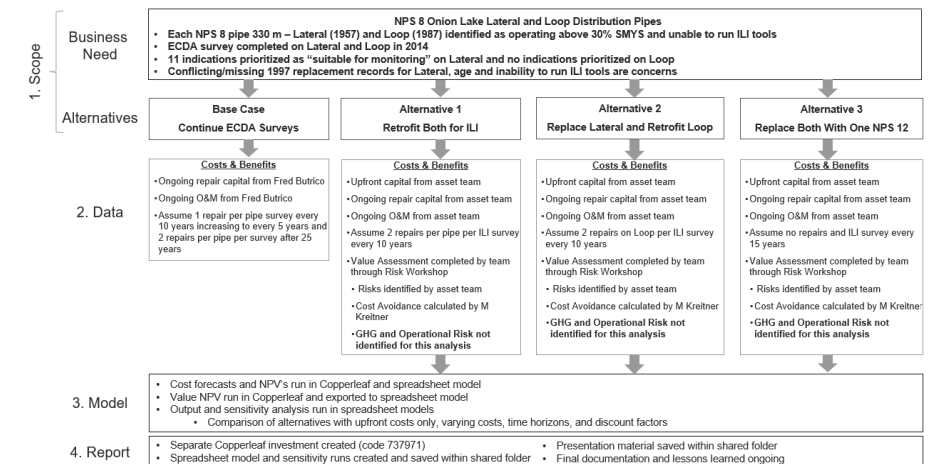


- Applying TotEx Value Models within AIPM
 - Follow established AIPM workflows simplified into 4 overall stages – Scope, Data, Model, and Report
 - Define thresholds for use TBD - ex. capital and scope
 - Follow Copperleaf procedure for investment analysis with included requirement for multiple alternatives, inclusion of ongoing capital and O&M, and a value assessment



- Phase 2 Implementation:
 - Pilot on select asset classes to inform appropriate method, data, models, and tools
 - Onion Lake distribution pipe analysis complete and communication of results and learnings ongoing
 - Templates and methods developed being used and refined as Dawn C and Waubuno analysis progresses

TotEx Value Model Roadmap



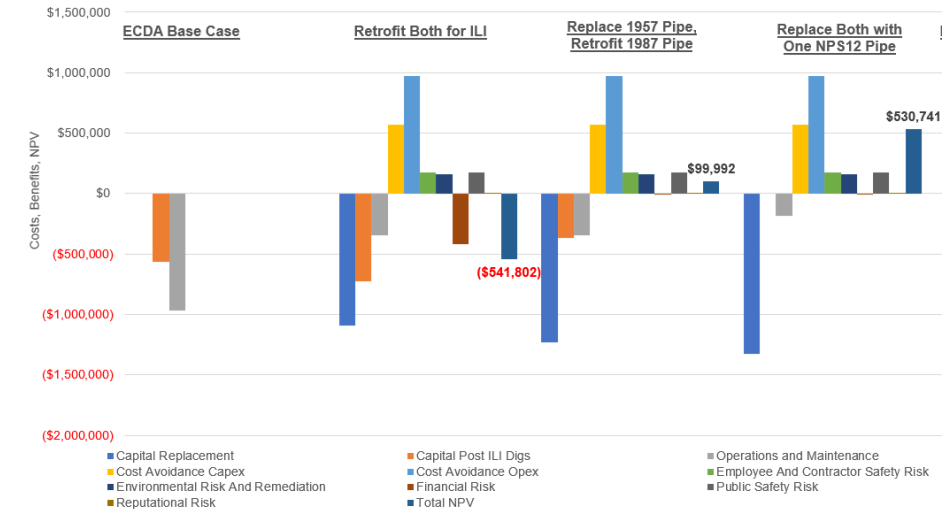
Onion Lake Analysis – Results

Distribution Pipe Pilot

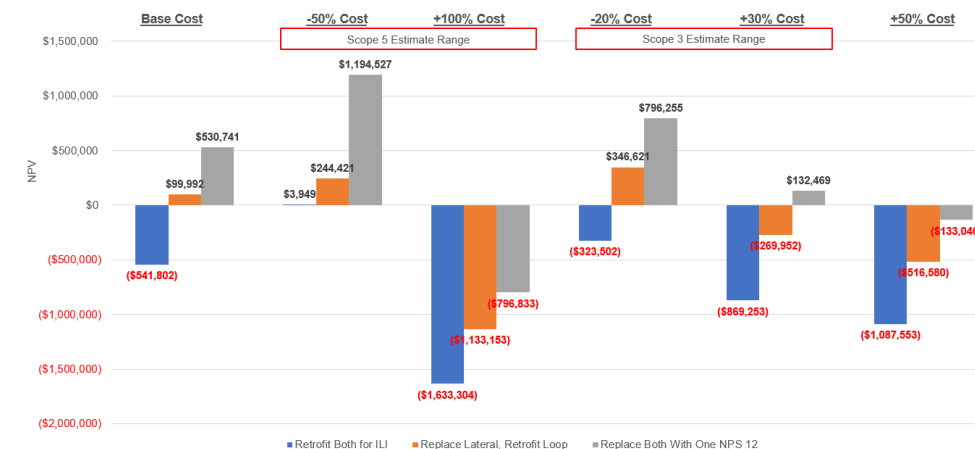


- Costs:
 - Upfront costs account for bulk of discounted costs in analysis – 50 to 90% (retrofit to replace alternative)
 - Uncertainty in scoping cost estimate will potentially influence future value as cost estimates mature
- Assumptions:
 - Increasing discount rate has minimal effect on upfront costs and greatest negative impact to cost avoidance – \$150k to 400k
- Benefits:
 - Cost avoidance account for bulk of calculated value in analysis – 50 to 70% (retrofit to replace alternative)
 - Sensitivity analysis on operational risk showed little impact until consequence level 6

NPV Comparison of Alternatives (40 yrs)



Sensitivity Analysis of Cost Estimate



Onion Lake Analysis – Learnings

Method, data, models, and tools development ongoing



- Method:
 - Good definition of scope, value drivers, and base case is critical for model
 - Initial communication and collaboration ensures stakeholder engagement
 - Continuous process – sharing and updating as we work each investment
- Data:
 - Collection is the most time consuming but also the most important step
 - Documenting data gaps and assumptions to defend choice of alternative
- Models:

- Detailed ongoing costs for base and alternatives necessary for cost avoidance calculations
- Use quantitative data vs qualitative inputs for value assessments when possible to assess risk benefits
- Tools:
 - Templates to aid investment analysis for scope, model, and report stages developed
 - NPV calculation using spreadsheets to assess financial cost & benefits, perform sensitivity analysis and QA results

TotEx Value Models Checklist Template

Task Name	Duration	Start	Finish	Predecessors	Resource Names
TotEx Value Models					
Generic Project (Investment Name)					
1. Scope: Determine investment purpose, alternatives, value drivers, and stakeholder involvement					
TotEx Value Models Tasks					
Define investment scope, business need, and value drivers					
Determine investment base case & alternatives					
Define stakeholder roles & responsibilities					
Develop TotEx Value Models plan, timeline, & milestones					
TotEx Value Models Deliverables					
Gantt chart developed					
RAPID chart developed					
Copperleaf investment initiated					
2. Data: Collect data requirements and define boundaries and assumptions					
TotEx Value Models Tasks					
TotEx Value Models Deliverables					
3. Model: Model capital, O&M, and value for each alternative and analyze outputs and sensitivities					
TotEx Value Models Tasks					
TotEx Value Models Deliverables					
4. Report: Record and communicate results, monitor performance, and identify continuous improvements					
TotEx Value Models Tasks					
TotEx Value Models Deliverables					

Communication Plan Template

Who we need to communicate to? Direct					
Stakeholder Group	What's Changing (or What's New) Why do we need to communicate to them? To meet our goals for this investment?	How (vehicle)	When	What	
TotEx Value Models Task Leads	<ul style="list-style-type: none">Task Leads will be doing their own project 2 & 3Apply the learnings from Onion Lake Project, don't go through the same growing painsThey are bringing new but have a more structured and documented process	Multiple Meetings	Now-10	Pre-Reading material – Presentation On through overall process	
Integrity Management – Angela Scott – O&M Supervisor /TTC, Pat Gibson /TMAP Supervisor, Don Gilbert /TMAP Technical Manager, Fred Sirodo O&M /Technical Manager	<ul style="list-style-type: none">Onion Lake is a complete investmentClass not know that NPV alternatives exists for onion lake projectNeed to communicate the process and outcomes of projectGood information into the risk process (report – end)Enhanced integrity program – include value assessments for alternatives	Multiple Meetings		1. Awareness meeting Onion Lake 2. Inform them of APMP and what is the level of engagement is needed in APMP process	Awareness of outcome How do you input help in process How can we apply the life cycle value analysis to APMP process We need that input more as part of the process they would be invited to the risk workshop – how do we make this happen – including all stakeholders
Director, Integrity and Asset Management – Shawn Chabotson	<ul style="list-style-type: none">Need to communicate key messagesBetter defined, robust process to support the APMP processOrganization is making data driven decisionsTalk more about the structured approach (other than alternative results)	Meeting		Customized presentation – include key messages (What we heard from Onion Lake – results)	Customized presentation – include key messages (What we heard from Onion Lake – results)
Asset Class Managers	<ul style="list-style-type: none">Asset Managers have an Asset Strategy trackerAfter projects 1, 2, next iteration phase is identify projects that can apply TotEx Value Models for Value Assessment InvestmentsThe APMP process and life cycle work value analysis is the platform to build investmentsExample fleet – hydrogen vehicles	Up to Five Meetings Project 1 Onion Lake Project 2 Weyburn Project 3 Regina Project 4 St Laurent (on hold)	Dec 1 (Onion Lake)	Buy into TotEx Value Models Additional meetings with Weyburn and Regina C Integrating it into existing meetings	Buy into TotEx Value Models Additional meetings with Weyburn and Regina C Integrating it into existing meetings
(Targeted) Investment Owners	<ul style="list-style-type: none">Short – term create awareness of projects 1 show the outputMid-term show them how to do a value assessment add in process (steps to APMP process) include investment criteria for risk step projectsLong-Term next iteration (phase 2) ask them to do a value assessment and identify alternatives using the TotEx Value Models so that they can defend investments to the CEO	Project 4 St Laurent (on hold) / Overall value into phase 3		Buy into TotEx Value Models Why were we doing a value assessment Why we chose Onion Lake Process – value driven – must do	Buy into TotEx Value Models Why were we doing a value assessment Why we chose Onion Lake Process – value driven – must do
Risk Services (Lisa's Group)	<ul style="list-style-type: none">Risk Services is preparing for more value assessments using TotEx Value AnalysisExample hydrogen vehicles O&M energy efficient opportunitiesClass change, need to look at alternatives and identify what new savings (both asset managers), baseline risk of investment compare alternatives, O&M savings and/or new investmentsto have value TotEx Value assessment is part of APMP process	Risk Practitioner Meeting	Now-30	Enterprise Overview that Model (today used in Corporate) focuses on the top 4 risks but there are other benefits that add value that require quantitative data (e.g. Cost Avoidance) requiring greater engagement with project team. (Key Analysis)	Enterprise Overview that Model (today used in Corporate) focuses on the top 4 risks but there are other benefits that add value that require quantitative data (e.g. Cost Avoidance) requiring greater engagement with project team. (Key Analysis)
Operations Support and Governance – Erik Nazarene (Senior Transportation Governance Operations) Kevin's Group (Senior Ops Support regional directors – managers) Scot, Chris (Lisa Sander's regional directors – managers)	<ul style="list-style-type: none">Forward – better the upfront cost analysis in capital forecast for base case and the alternativesNext step properly work with O&M teamAs part of the APMP and Risk Governance processes the TotEx Value Models show incremental benefits and add value to reduce project with CEOValue data investments that meet the criteria for value assessment apply the TotEx Value Models. This includes:	Ask Governance Team what would help their team with this		How can they support the project with their own groups teams with this	How can they support the project with their own groups teams with this
Asset Management & Risk Management Governance (Bob's Team)	<ul style="list-style-type: none">Today we create awareness and what impact has to the investment – outcomes – benefitsAs part of the APMP and Risk Governance processes the TotEx Value Models show incremental benefits and add value to reduce project with CEOValue data investments that meet the criteria for value assessment apply the TotEx Value Models. This includes:	Ask Governance & Risk Monthly Meeting	Now-24	Feedback on rollout of the TotEx Value Models process and APMP Eq. Process view	Feedback on rollout of the TotEx Value Models process and APMP Eq. Process view
Governance Team (Sponsor)	<ul style="list-style-type: none">Ask the governance team to help communicate to their own teams, show them that leadership support this, engage and create. The will develop additional communication vehicle as a form of analysis and awareness in meetings.				

Key Changes to Investment Evaluation Approach

Today

1. Scope:
 1. Define scope and business need
 2. Define base case and alternatives
 3. Follow AIPM schedule
2. Data:
 1. Collect asset and financial data for upfront and ongoing costs
 2. Do a value assessment if required (by AIPM definition)
3. Model:
 1. Model NPV using upfront costs and value assessment data (if available) using Copperleaf and spreadsheets
 2. Compare alternative case NPV's with any additional non-quantitative information to determine best option
4. Report:
 1. Documentation within Copperleaf
 2. Communication with stakeholders as needed

Tomorrow

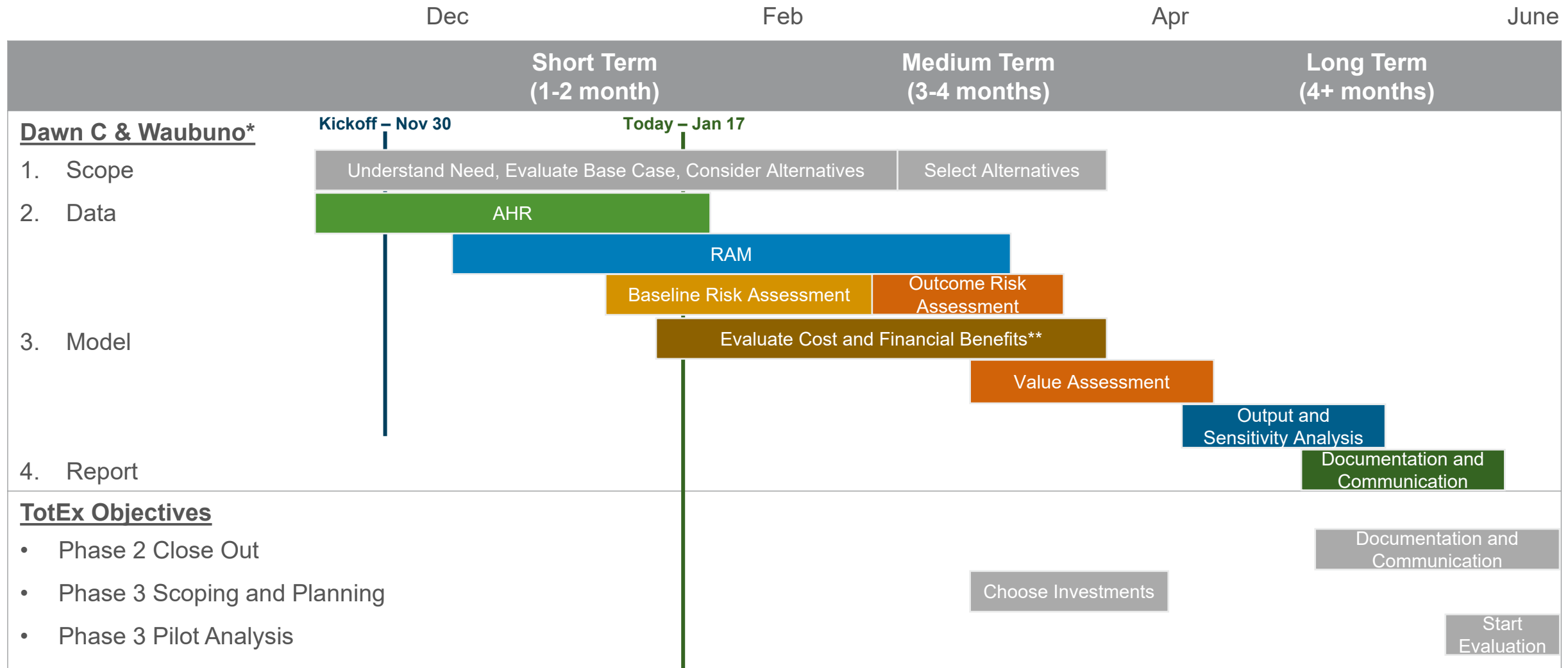
1. Scope
 1. Define scope, business need, **and value drivers**
 2. Determine base case and alternatives
 3. **Develop stakeholder and timeline plan**
 4. **Track issues and actions**
2. Data
 1. Collect asset and financial data for upfront and ongoing costs
 2. **Perform a value assessment using quantitative methods whenever possible**
 3. **Identify and record data gaps, assumptions, and learnings**
3. Model
 1. Model NPV using upfront costs **ongoing costs, and value assessment data** using Copperleaf and spreadsheets
 2. **Perform output and sensitivity analysis on NPV models**
 3. Compare alternative case NPV's with any additional non-quantitative information to determine best option
4. Report
 1. Documentation within Copperleaf and **externally**
 2. **Develop communication plan for stakeholders**
 3. **Develop continuous improvement plan based on results**

For investments that meet criteria, more focus on comparative analysis and documentation of decision basis



Phase 2 Analysis in Progress

Continuously improve methods, models, and tools as necessary



* Dawn C and Waubuno tracks have similar evaluation timing; estimated regulatory submission for Waubuno Q4 2023 / Q1 2024 and Dawn C in 2024

** Cost and financial data previously collected, update as alternatives selected

IRP Update

Key Focus of the IRP Team

1. Advancing projects through the IRP Assessment Process
2. Implementing 2 Pilot projects in 2023
3. Regional Stakeholder Engagement
4. Enhancing the DCF+ Economic Evaluation test
5. Additional items beyond key focus areas





IRP Assessment Status Update

- IRP Assessment process has us reviewing the projects in the AMP to determine if their needs can be met by an IRP Alternative.
- Currently working through the Technical Evaluations of the 800+ projects that have passed binary screening, close to 65% complete
- Working with New Builder Relations in an attempt to exempt Customer Connections
- Growth is the most complex to assess as;
 - CNG can defer projects indefinitely, but not a solution
 - The abilities of Enhanced Targeted Energy Efficiency are not known at this time
 - Working to create bookends to guide us to the most opportunistic investments for prioritization and success.
- Will file an updated Appendix B in the interrogatory process of Rebasing





Internal Stakeholder Engagements

Internal engagement sessions have been held in 6 of the 7 Operating Regions as of December 14th

- Refresher on IRP 101
- Highlighted number of projects in the region as listed in the AMP and where we are with the screening process

Regional sessions have been booked for late January, February, and early March

- Webinar format open to the public participants that have registered on the Regional Planning / IRP Web site
- Internal invites have been sent

IRP Pilot Update

Pilot Areas

- 1) Parry Sound
- 2) Southern Lake Huron

Key Pilot Objectives

- Develop an understanding of how to design, deploy and evaluate an Enhanced Targeted Energy Efficiency (ETEE) and Demand Response(DR) program.
- Develop the ability and data to understand how DR and ETEE measures impact peak hour demands.



Status

- Working to ensure granular reads can be obtained in the pilot areas – installing ERTs
- Further developing the execution plan for actioning in 2023



Health Check: MP-01 Asset Management

Filed: 2023-08-14, EB-2022-0200, Exhibit 13.18, Attachment 1, Page 41 of 47

Date: January 17, 2022

Accountable Person: Katie Hooper
Lead: Bob Wellington

MP Quarterly Accomplishments & Key Deliverables		2022 YTD Objectives and Metrics				Regulatory Compliance Update &/or Legal & Regulatory Changes	
		Target End Date	% Complete	Annual Objective	Status	Requirement /Issue	Impact/Action
<ul style="list-style-type: none">Finalized the 2023 Draft Workplan within budgetary targetsContinued management of 2022 capital budget within 3.8%Received LTC from OEB for Dawn to Corunna PipelineWorked with other business units and Enterprise Asset Management on Value Framework updates; Continued to incorporate improvements		Jun-22	100%	2023-2032 AMP	Complete		
		-	-	Completion of Asset Management Maturity Assessment - No longer required for 2022	N/A		
		Sept-22	100%	Value Based Decision Making Improvements (previously titled Roadmap for Value Framework Improvements)	Complete		
		Apr-22	100%	Roadmap for Life Cycle Value	Complete		
		May-23	45%	Execute Phase 2 of TotEx Value Models (Life Cycle Value) Roadmap	On track		
		Nov-22	100%	Develop Multiyear Timeline for AMP	Complete		
		Target	Actual YTD	Metrics	Status		
		603.1M	**693.7M	2022 Actual	Off Plan		
		CER-Regulated Asset Activity		734.9M	**679.6M	2022 Actual	Off Plan
544M	648M*			In-Service Capital Budget (UGL RZ) *8+4 Forecast	Off Plan	<ul style="list-style-type: none">No TMR Ask	
Panhandle Replacement (aka Ojibway or Detroit River Crossing)	<ul style="list-style-type: none">No contact with Energy Transfer Partners Q4 2022, plan to meet in Q1 2023.Re-evaluation of Risk Assessment kicked off in December, will continue through January.	732M	680M*	In-Service Capital Budget (EGD RZ) *8+4 Forecast	On track		
		369.8M	**290.3M	Core Capital Maintenance (EGI) *9+3 Forecast	Off Plan		
		70%	47%	Failure Code Reporting – Distribution Expected improvements from AWS Phase 2 were not realized. A recommendation to remain status quo with back-end corrections has been made to Data Governance Council.	At Risk		

MP-01 Objectives and Progress Update



Objectives and Progress Update

TOM*	Objective	Key Highlights/Accomplishments for Q4	Planned for Q1 2023	On track (Yes/No)
Strategy & Planning	Asset Management Program (MP-01)	<ul style="list-style-type: none"> MP-01 Program documentation (2022 Revision) complete Draft AIPM processes for inclusion of IRP 	<ul style="list-style-type: none"> Finalize of measures of success for MP-01 	Yes
	Integrated Asset Management Plan	<ul style="list-style-type: none"> AMP filed with Rebasing application Development of timeline for future AMP's and or addendums 	<ul style="list-style-type: none"> Ongoing Regulatory/Rebasing support including the filing of IR responses 	Yes
	Copperleaf/System Enhancements	<ul style="list-style-type: none"> Finance Training Content Delivered 	<ul style="list-style-type: none"> Continued support in updating Copperleaf 	Yes
Decision Making	Support Regulatory Process	<ul style="list-style-type: none"> Support Regulatory and Finance for rebasing application 	<ul style="list-style-type: none"> Ongoing Regulatory/Rebasing support including the filing of IR responses Ongoing integration of IRP and AM Processes 	Yes
	Operationalize the Asset Plan	<ul style="list-style-type: none"> No activity 	<ul style="list-style-type: none"> Bi-annual status update on remaining recommendations 	Yes

Objectives and Progress Update



TOM*	Objective	Key Highlights/Accomplishments for Q4	Planned for Q1 2023	On track (Yes/No)
Organization & People	OCM & General Asset Management Awareness	<ul style="list-style-type: none"> Complete Financial acumen training for STCO team. Implement process and procedures for New User copperleaf training 	<ul style="list-style-type: none"> Continuous improvement opportunities to support business Review gaps in training for existing users and develop plan to close training gaps 	Yes
	Asset Management Roles/Accountabilities Development	<ul style="list-style-type: none"> No activity 	<ul style="list-style-type: none"> No activity 	Yes

*TOM – Target Operating Model

Objectives and Progress Update



TOM*	Objective	Key Highlights/Accomplishments for Q4	Planned for Q1 2023	On track (Yes/No)
Life Cycle Mgmt	Commodity-Carrying Assets Life Cycle Strategies	<ul style="list-style-type: none"> Support for the completion of IR responses for PREP Assigned and kicked off Totex Value Models. AMP Appendix B (IRP) filed with Rebasing application 2023 Budget Refresh support 	<ul style="list-style-type: none"> Revise AMP Appendix B (IRP) and file with OEB. Finalize IRP and AIPM process and get proper buy-in to complete. Continue data gathering process and refinement of decision models from Distribution Pipe projects. Continued development of value models for LCV opportunity Finalize 2023 Workplan Support 2024 Budget process 	Yes
	Non-Commodity Carrying Assets Life Cycle Strategies	<ul style="list-style-type: none"> 2023 Budget Refresh support 	<ul style="list-style-type: none"> Finalize 2023 Workplan Support 2024 Budget process 	Yes
	Predictive Analysis	<ul style="list-style-type: none"> Completion of SDIMP risk model development for pilot wells by Integral Engineering. Review of draft results from Integral Engineering underway. SDIMP data from WellView copied into PiMSlider-SDIMP data verification within PiMSlider underway. FIMP data model creation complete and data loaded to model. Customized views created for better visualization. Hierarchy created for facilities, stations, and piping. API 581 Implementation testing with current data. QA with SPSS model. 	<ul style="list-style-type: none"> Perform internal review and sensitivity study of SDIMP risk model provided by Integral Engineering. Finalize SDIMP risk model threats and consequence models. Begin data model development and implementation of SDIMP risk model within PiMSlider. Configure Corrosion Loop functionality with ATP. Performance improvements in PiMSlider (ATP). i.e., DB configuration Project/extrapolate damage factors in the future for inspection-based planning. Migrate FIMP to PROD with testing. 	Yes

*TOM – Target Operating Model

Objectives and Progress Update



TOM*	Objective	Key Highlights/Accomplishments for Q4	Planned for Q1 2023	On track (Yes/No)
Asset Information	Asset Information Strategy	<ul style="list-style-type: none"> First Data set post AWS go live incorporated to dashboard Completed 2016-2020 Historical Failure code classification Created Data Governance onboard training for GDS asset working group/ integrity Created strategy for Data Governance for Integrity/ Started strategy for Asset Management 	<ul style="list-style-type: none"> AWS phase 3 design for distribution station assets to EAM standards/ retire from SAP-PM Collibra templates updated to Azure as part of AWS Data Governance onboard training for all staff in Integrity who work with data and for GDS Asset Data Governance working group Endorsement of Asset Data Governance Strategies Review integrity system against data governance conformance template (on going post Q1) 	Yes
	Maintain GDS Systems	<ul style="list-style-type: none"> ProjectWise – Maximo Integration design/build/test completed by implementation on hold Record Quality Management tracking system implemented Develop Asset Information Roadmap BRSD AWS 3 – Pre-design workshops completed SAP PM Distribution Operations retirement 	<ul style="list-style-type: none"> Develop reporting for Record Quality Management tracking system Develop Asset Information Roadmap BRSD AWS 3 – Design workshops SAP PM Distribution Operations retirement 	Yes

Objectives and Progress Update



TOM*	Objective	Key Highlights/Accomplishments for Q4	Planned for Q1 2023	On track (Yes/No)
Risk & Review	Value Framework Improvements for Decision Making	<ul style="list-style-type: none"> • Provided feedback to EAM on Value Assessment Standard and Guidelines • Working with Asset Intelligence to build dashboards for proactive analysis and reporting of investment portfolio 	<ul style="list-style-type: none"> • Continue to work on Value Framework improvements • Continue to work on dashboards with Asset Intelligence 	Yes
	Risk Standards and Processes	<ul style="list-style-type: none"> • Completed all scheduled training sessions for the PHA Standard • Completed Phase 1 training of HIRA Procedure for MP administrators and IMS supports • Enterprise S&R published the revised Risk Management Framework Standard & Enbridge Standard Operational Risk Matrix 	<ul style="list-style-type: none"> • Conduct additional PHA Standard trainings for those who were unable to attend training in Q4 • Conduct Phase 2 training on HIRA procedure with risk management 101 for MP leads • Evaluate the impact of the revised Risk Management Framework Standard to the business and develop MOC plan • Develop plan on incorporating "Potential Hazard" in risk management practice 	Yes
	EnCompass Implementation	<ul style="list-style-type: none"> • Data migration to EnCompass risk module and further work with Enterprise team • Completed development of change management plan • Completed development of Basic Navigation training and Risk Treatment owner training 	<ul style="list-style-type: none"> • Planning for Q1 implementation • Awareness, Communication and roll out of basic navigation and risk treatment owner training to affected stakeholders 	Yes

ENBRIDGE GAS INC.

Answer to Undertaking from
Ontario Energy Board Staff (STAFF)

Undertaking

Tr: 9

To explain the significant drop in fuel-switching numbers for the years up to 2032, on the pre- and post-capital update, Environmental Defence IR 94.

Response:

Enbridge Gas updates its forecast every year as new data becomes available. The customer additions forecast underpinning the pre-Capital Update response at Exhibit I.2.6-ED-94 was developed in 2022 by using the actual data up to 2021, while the post-Capital Update response was developed in 2023 by using actual data up to 2022. The significant drop in the fuel-switching residential customer additions forecast is driven by a steeper decline in trend resulting from 2022 actual data for fuel-switching residential customers, which resulted in a decline in the updated forecast for this specific group of customers relative to the initial forecast.

ENBRIDGE GAS INC.

Answer to Undertaking from
Energy Probe Research Foundation (EP)

Undertaking

Tr: 16

To file updated response to board Staff-261 in Exhibit 9, Tab 2, Schedule 1, Attachment 1.

Response:

Please see Attachment 1 for an update to the TVDA balances provided at Exhibit 9, Tab 2, Schedule 1, Attachment 1, lines 9 to 13, to incorporate a true-up to the 2021 balance, 2022 actuals and 2023 forecast reflective of the June 16, 2023 Capital Update.

Please see Attachment 2 for an equivalent update to TVDA balances provided at Exhibit I.9.2-STAFF-261 Attachment 1.

Deferral and Variance Accounts
Actual and Forecast Balances Proposed for Disposition

Line No.	Particulars (\$ millions)	Account No.	Period	Forecast to December 31, 2023		
				Principal (a)	Interest (b)	Total (c)
1	APCDA - Unamortized Pre-17 Pension Actuarial Losses	179-120	2023	155.2	-	155.2
2	APCDA - Other	179-120	2019	(1.7)	(0.1)	(1.9)
3	APCDA - Other	179-120	2020	(14.8)	(0.7)	(15.5)
4	APCDA - Other	179-120	2021	(13.9)	(0.6)	(14.4)
5	APCDA - Other	179-120	2022	50.8	1.7	52.5
6	APCDA - Other	179-120	2023	(33.4)	(0.4)	(33.8)
7	Subtotal			(13.0)	(0.0)	(13.0)
8	APCDA - Total	179-120	2023	142.2	(0.0)	142.2
9	TVDA - Integration Capital Additions	179-383	2020	(3.7)	(0.2)	(4.0)
10	TVDA - Integration Capital Additions	179-383	2021	(10.2)	(0.7)	(10.9) /u
11	TVDA - Integration Capital Additions	179-383	2022	6.9	0.4	7.3 /u
12	TVDA - Integration Capital Additions	179-383	2023	0.3	0.0	0.3 /u
13	Subtotal			(6.8)	(0.5)	(7.3)
14	ICMDA - EGD Rate Zone	179-500	2020	(0.3)	(0.0)	(0.3)
15	ICMDA - EGD Rate Zone	179-500	2021	0.2	0.0	0.2
16	ICMDA - EGD Rate Zone	179-500	2022	(4.8)	(0.2)	(5.0)
17	ICMDA - EGD Rate Zone	179-500	2023	6.9	0.1	7.0
18	Subtotal			2.0	(0.1)	1.9
19	ICMDA - Union Rate Zones	179-159	2019	(6.9)	(0.4)	(7.3)
20	ICMDA - Union Rate Zones	179-159	2020	(5.6)	(0.2)	(5.9)
21	ICMDA - Union Rate Zones	179-159	2021	(14.4)	(0.5)	(14.9)
22	ICMDA - Union Rate Zones	179-159	2022	(0.7)	(0.0)	(0.8)
23	ICMDA - Union Rate Zones	179-159	2023	1.2	0.0	1.2
24	Subtotal			(26.4)	(1.2)	(27.6)
25	ICMDA - Total	Combined	2023	(24.4)	(1.3)	(25.6)
26	RNGISVA	179-12	2022	-	-	-
27	RNGISVA	179-12	2023	-	-	-
28	Subtotal			-	-	-
29	COVID-19DA	179-384	2020	1.4	0.1	1.4
30	COVID-19DA	179-384	2021	0.0	0.0	0.0
31	Subtotal			1.4	0.1	1.5
32	TIACDA - Unamortized Balance	179-02	2023	39.9	-	39.9
33	Transitional Pension Balance		2023	(254.6)	-	(254.6)
34	Total of Balances Proposed for Clearance			(102.2)	(1.8)	(103.9)

2020 Actual In-Service Additions												
Line No.	Accelerated CCA	CCA Pool Capital Addition	CCA Class / Rate	2020 Accelerated CCA Ending UCC		2021 Accelerated CCA Ending UCC		2022 Accelerated CCA Ending UCC		2023 Accelerated CCA Ending UCC		2023 Ending Cumulative Impact
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Energy Services - Scada and Gas Control Consolidation	711,933	Class 12 100%	711,933	-	-	-	-	-	-	-	-
2	Energy Services - Scada and Gas Control Consolidation	1,114,524	Class 50 55%	919,482	195,042	107,273	87,769	48,273	39,496	21,723	17,773	
3	Customer Care - CIS Integration - HANA	17,020,480	Class 50 55%	14,041,896	2,978,584	1,638,221	1,340,363	737,200	603,163	331,740	271,423	
4	Customer Care - Customer Experience & Connections	44,854	Class 12 100%	44,854	-	-	-	-	-	-	-	-
5	Business Development - Bill Print & Presentment	20,361	Class 12 100%	20,361	-	-	-	-	-	-	-	-
6		<u>18,912,152</u>		<u>15,738,526</u>	<u>3,173,626</u>	<u>1,745,494</u>	<u>1,428,132</u>	<u>785,472</u>	<u>642,659</u>	<u>353,463</u>	<u>289,197</u>	
	Regular CCA	CCA Pool Capital Addition	CCA Class / Rate	2020 Regular CCA Ending UCC		2021 Regular CCA Ending UCC		2022 Regular CCA Ending UCC		2023 Regular CCA Ending UCC		
7	Energy Services - Scada and Gas Control Consolidation	711,933	Class 12 100%	355,967	355,967	355,967	-	-	-	-	-	-
8	Energy Services - Scada and Gas Control Consolidation	1,114,524	Class 50 55%	306,494	808,030	444,416	363,613	199,987	163,626	89,994	73,632	
9	Customer Care - CIS Integration - HANA	17,020,480	Class 50 55%	4,680,632	12,339,848	6,786,916	5,552,932	3,054,112	2,498,819	1,374,351	1,124,469	
10	Customer Care - Customer Experience & Connections	44,854	Class 12 100%	22,427	22,427	22,427	-	-	-	-	-	-
11	Business Development - Bill Print & Presentment	20,361	Class 12 100%	10,180	10,180	10,180	-	-	-	-	-	-
12		<u>18,912,152</u>		<u>5,375,700</u>	<u>13,536,452</u>	<u>7,619,907</u>	<u>5,916,545</u>	<u>3,254,100</u>	<u>2,662,445</u>	<u>1,464,345</u>	<u>1,198,100</u>	
13												
14	CCA Variance			10,362,826		(5,874,413)		(2,468,627)		(1,110,882)		908,904
15	Tax Rate			26.5%		26.5%		26.5%		26.5%		26.5%
16	Earnings Impact of Accelerated CCA			<u>2,746,149</u>		<u>(1,556,719)</u>		<u>(654,186)</u>		<u>(294,384)</u>		<u>240,859</u>
17	Earnings Impact Grossed-up for Taxes			<u>3,736,257</u>		<u>(2,117,986)</u>		<u>(890,049)</u>		<u>(400,522)</u>		<u>327,700</u>
18	TVDA Impact			<u>(3,736,257)</u>		<u>2,117,986</u>		<u>890,049</u>		<u>400,522</u>		<u>(327,700)</u>

<u>2021 Actual In-Service Additions</u>				<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>		<u>2023 Ending</u>		
<u>Accelerated CCA</u>				<u>Capital Addition</u>	<u>CCA Class / Rate</u>		<u>Accelerated CCA</u>	<u>Ending UCC</u>	<u>Accelerated CCA</u>	<u>Ending UCC</u>	<u>Accelerated CCA</u>	<u>Ending UCC</u>	<u>Ending UCC</u>	
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
19	Engineering - Meter Shop Consolidation			1,745,177	Class 1b 6%			157,066	1,588,111	95,287	1,492,824	89,569	1,403,255	/u
20	Engineering - Meter Shop Consolidation			53,975	Class 8 20%			16,192	37,782	7,556	30,226	6,045	24,181	/u
	Operations- AWS, Customer Care - CIS Integration /													
	Customer Care - IVR Enhancements and Consolidation, My													
	Account Amalgamation, Unionline Rebranding / Business													
21	Development - Website Integration			67,370,370	Class 12 100%			67,370,370	-	-	-	-	-	/u
22	Operations - Customer Connections			555,767	Class 50 55%			458,508	97,259	53,493	43,767	24,072	19,695	/u
23				69,725,288				68,002,136	1,723,152	156,336	1,566,817	119,686	1,447,130	/u
<u>Regular CCA</u>				<u>Capital Addition</u>	<u>CCA Class / Rate</u>			<u>2021</u>		<u>2022</u>		<u>2023</u>		
								<u>Regular CCA</u>	<u>Ending UCC</u>	<u>Regular CCA</u>	<u>Ending UCC</u>	<u>Regular CCA</u>	<u>Ending UCC</u>	
24	Engineering - Meter Shop Consolidation			1,745,177	Class 1b 6%			52,355	1,692,821	101,569	1,591,252	95,475	1,495,777	/u
25	Engineering - Meter Shop Consolidation			53,975	Class 8 20%			5,397	48,577	9,715	38,862	7,772	31,089	/u
	Operations- AWS, Customer Care - CIS Integration /													
	Customer Care - IVR Enhancements and Consolidation, My													
	Account Amalgamation, Unionline Rebranding / Business													
26	Development - Website Integration			67,370,370	Class 12 100%			33,685,185	33,685,185	33,685,185	-	-	-	/u
27	Operations - Customer Connections			555,767	Class 50 55%			152,836	402,931	221,612	181,319	99,725	81,594	/u
28				69,725,288				33,895,774	35,829,514	34,018,082	1,811,433	202,973	1,608,460	/u
29	CCA Variance							34,106,362		(33,861,746)		(83,287)		161,330 /u
30	Tax Rate							26.5%		26.5%		26.5%		26.5%
31	Earnings Impact of Accelerated CCA							9,038,186		(8,973,363)		(22,071)		42,752 /u
32	Earnings Impact Grossed-up for Taxes							12,296,852		(12,208,657)		(30,029)		58,166 /u
33	TVDA Impact							(12,296,852)		12,208,657		30,029		(58,166) /u
34														
35	CCA Variance - Cumulative							28,231,950		(36,330,373)		(1,194,169)		1,070,233 /u
36	Tax Rate							26.5%		26.5%		26.5%		26.5%
37	Earnings Impact of Accelerated CCA - Cumulative							7,481,467		(9,627,549)		(316,455)		283,612 /u
38	Earnings Impact Grossed-up for Taxes - Cumulative							10,178,866		(13,098,706)		(430,551)		385,866 /u
39	TVDA Impact - Cumulative							(10,178,866)		13,098,706		430,551		(385,866) /u

2022 Actual In-Service Additions			2020		2021		2022		2023		2023 Ending
<u>Accelerated CCA</u>			<u>Capital Addition</u>	<u>CCA Class / Rate</u>			<u>Accelerated CCA</u>	<u>Ending UCC</u>	<u>Accelerated CCA</u>	<u>Ending UCC</u>	<u>Ending UCC</u>
			(a)	(b)	(c)	(d)	(g)	(h)	(i)	(j)	(k)
40	Engineering - Meter Shop Consolidation	(944)		Class 1b 6%			(85)	(859)	(52)	(807)	/u
	Operations - AWS										
	Energy Services - Cost of Gas Replacement										
	Operations - Estimating and Forecasting										
	Energy Services - Weather & Demand Harmonization										
41	Customer Care - Customer Attachments		32,350,842	Class 12 100%			32,350,842	-	-	-	/u
42	Operations - Emergency Solutions Harmonization		1,936,446	Class 50 55%			1,597,568	338,878	186,383	152,495	/u
43			<u>34,286,345</u>				<u>33,948,325</u>	<u>338,019</u>	<u>186,331</u>	<u>151,688</u>	/u
<u>Regular CCA</u>			<u>Capital Addition</u>	<u>CCA Class / Rate</u>			<u>Regular CCA</u>	<u>Ending UCC</u>	<u>Regular CCA</u>	<u>Ending UCC</u>	<u>Ending UCC</u>
44	Engineering - Meter Shop Consolidation	(944)		Class 1b 6%			(28)	(915)	(55)	(861)	/u
	Operations - AWS										
	Energy Services - Cost of Gas Replacement										
	Operations - Estimating and Forecasting										
	Energy Services - Weather & Demand Harmonization										
45	Customer Care - Customer Attachments		32,350,842	Class 12 100%			16,175,421	16,175,421	16,175,421	-	/u
46	Operations - Emergency Solutions Harmonization		1,936,446	Class 50 55%			532,523	1,403,924	772,158	631,766	/u
47			<u>34,286,345</u>				<u>16,707,915</u>	<u>17,578,429</u>	<u>16,947,524</u>	<u>630,905</u>	/u
48	CCA Variance						17,240,410		(16,761,193)		479,217 /u
49	Tax Rate						26.5%		26.5%		26.5%
50	Earnings Impact of Accelerated CCA						4,568,709		(4,441,716)		126,993 /u
51	Earnings Impact Grossed-up for Taxes						6,215,930		(6,043,151)		172,779 /u
52	TVDA Impact						(6,215,930)		6,043,151		(172,779) /u
53	CCA Variance - Cumulative						(19,089,964)		(17,955,362)		1,549,451 /u
54	Tax Rate						26.5%		26.5%		26.5%
55	Earnings Impact of Accelerated CCA - Cumulative						(5,058,840)		(4,758,171)		410,604 /u
56	Earnings Impact Grossed-up for Taxes - Cumulative						(6,882,776)		(6,473,702)		558,645 /u
57	TVDA Impact - Cumulative						6,882,776		6,473,702		(558,645) /u

2023 Forecast In-Service Additions			CCA Pool		2020	2021	2022	2023	2023 Ending				
Accelerated CCA			Capital Addition	CCA Class / Rate				Accelerated CCA	Ending UCC	Ending UCC			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Energy Services - PowerSpring LVB Integration													
Operations - AWS Phase 3													
RACOG - Cost of Gas Applications													
Leak & Corrosion Integration													
Dispatch Scheduling Harmonization													
58	Other		34,288,316	Class 12 100%							34,288,316	0	/u
59	Operations - Harmonized Field User Connectivity		175,990	Class 50 55%							145,192	30,798	/u
60			34,464,306								34,433,508	30,798	/u
Regular CCA			CCA Pool								2023		
			Capital Addition	CCA Class / Rate							Regular CCA	Ending UCC	
Energy Services - PowerSpring LVB Integration													
Operations - AWS Phase 3													
RACOG - Cost of Gas Applications													
Leak & Corrosion Integration													
Dispatch Scheduling Harmonization													
61	Other		34,288,316	Class 12 100%							17,144,158	17,144,158	/u
62	Operations - Harmonized Field User Connectivity		175,990	Class 50 55%							48,397	127,593	/u
63			34,464,306								17,192,555	17,271,751	/u
64	CCA Variance										17,240,953		17,240,953 /u
65	Tax Rate										26.5%		26.5% /u
66	Earnings Impact of Accelerated CCA										4,568,852		4,568,852 /u
67	Earnings Impact Grossed-up for Taxes										6,216,126		6,216,126 /u
68	TVDA Impact										(6,216,126)		(6,216,126) /u
69	CCA Variance - Cumulative										(714,409)		18,790,403 /u
70	Tax Rate										26.5%		26.5% /u
71	Earnings Impact of Accelerated CCA - Cumulative										(189,318)		4,979,457 /u
72	Earnings Impact Grossed-up for Taxes - Cumulative										(257,576)		6,774,771 /u
73	TVDA Impact - Cumulative										257,576		(6,774,771) /u
78	Annual Impact					(3,736,257)	(10,178,866)	6,882,776			257,576		/u
79	Cumulative Impact		157,388,090				(13,915,123)	(7,032,347)			(6,774,771)		/u

ENBRIDGE GAS INC.

Answer to Undertaking from
Commissioner Moran

Undertaking

Tr: 113

To file PWC's audit opinion and memo.

Response:

Please see Attachment 1 for PwC's Independent auditor's report which indicates that Enbridge Gas Inc.'s financial position, results of operations and cash flows as at December 31, 2018, are presented fairly, in all materials respects with U.S. GAAP. The report is also provided at Exhibit I.1.8-STAFF-14, Attachment 1, pages 3 through 6.

Please see Attachment 2 for acknowledgment of PwC's review of the accounting memo to support Enbridge Gas's accounting position for Union's pre-February 2017 unamortized actuarial losses and past service costs balance as presented in the December 31, 2018 combined financial statements. The acknowledgement is also provided at Exhibit JT3.31, Attachment 1, page 14.

Tr Vol 15 113, line 15 notes that PwC "signed off on the memo". Enbridge Gas would like to clarify this statement. PwC was given the opportunity to review and comment on the memo prior to finalization to ensure that they understood Enbridge Gas's proposed treatment in the December 31, 2018 combined financial statements and as such would have no issues in providing an unqualified audit opinion.



Independent auditor's report

To the Shareholders of Enbridge Gas Inc.

Our opinion

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the financial position of Enbridge Gas Inc. (the Company) as at December 31, 2018 and 2017, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (US GAAP).

What we have audited

The Company's combined financial statements comprise:

- the combined statements of earnings for the years ended December 31, 2018 and 2017;
- the combined statements of comprehensive income for the years ended December 31, 2018 and 2017;
- the combined statements of shareholders' equity for the years ended December 31, 2018 and 2017;
- the combined statements of cash flows for the years ended December 31, 2018 and 2017;
- the combined statements of financial position as at December 31, 2018 and 2017; and
- the notes to the combined financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the combined financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the combined financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

PricewaterhouseCoopers LLP
PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2
T: +1 416 863 1133, F: +1 416 365 8215

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Emphasis of matter - Combined financial statements

We draw attention to the fact that, as described in note 1 to the combined financial statements, the businesses included in the combined financial statements have not operated as a single entity. These combined financial statements are, therefore, not necessarily indicative of results that would have occurred if the businesses had operated as a single business during the years presented or of future results of the combined businesses. Our opinion is not modified in respect of this matter.

Other information

Management is responsible for the other information. The other information comprises the Management's Discussion and Analysis.

Our opinion on the combined financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the combined financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the combined financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the combined financial statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with US GAAP, and for such internal control as management determines is necessary to enable the preparation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities for the audit of the combined financial statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these combined financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the combined financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the combined financial statements, including the disclosures, and whether the combined financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the combined financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(Signed) “PricewaterhouseCoopers LLP”

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario
February 15, 2019

Appendix A – Stakeholder Listing

<u>Stakeholder</u>	<u>Review Status</u>
Chris Tuckwell – Director Accounting Operations (EGD/UGL)	Complete
Tanya Ferguson – Director FP&A	Complete
Ryan Small – Manager Revenue and Regulatory Acct (EGD)	Complete
Evgenia Vangelova – Manager Tax Reporting	Complete
Mark Kitchen – Director Regulatory Affairs (UGL)	Complete
Cassell Kincaid – Director Corporate Accounting	Complete
Monica Woodward – Director Financial Reporting	Complete
Jana Murdock – Director Financial Reporting	Complete
Andrew Alonzo – Manager Enterprise Accounting Research (EI)	Complete
Tammy Gillard – Manager Pension Reporting	Complete
Abbas Lahka – External (EY)	Complete
Phil Hagel / Rebecca Shaw – External Auditors (PwC)	Complete

ENBRIDGE GAS INC.

Answer to Undertaking from
School Energy Coalition (SEC)

Undertaking

Tr: 36

To advise on tax impacts on closing existing accounts and setting up new accounts for fast-depreciation new assets.

Response:

Enbridge Gas's tax team reviews changes to the plant account structure during the forecast process to ensure that assets are correctly reflected in the appropriate capital cost allowance (CCA) classes. In the instance of the new hardware and software accounts there is no impact from a tax perspective and the CCA classes remain unchanged from the existing hardware and software accounts.