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January 8, 2024

VIA RESS AND EMAIL

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

Dear Nancy Marconi:

Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2023-0092
2022 Utility Earnings and Disposition of Deferral & Variance Account Balances – Draft Rate Order

In accordance with the OEB's letter issued on December 7, 2023, enclosed please find the Draft Rate Order filed by Enbridge Gas with the OEB in the above noted proceeding.

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

Sincerely,

Richard Wathy
Digitally signed by Richard Wathy
Date: 2024.01.08 08:25:06 -05'00'

Richard Wathy
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
EB-2023-0092 Intervenors

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE
EB-2023-0092 DRAFT RATE ORDER

1. A draft rate order for the EGD and Union rate zones is attached as Appendix B and C, respectively, including supporting schedules. The draft rate order reflects the Settlement Proposal filed November 28, 2023. That is, a total 2022 deferral and variance account balance of $74.959 million debit, including interest, for disposition effective April 1, 2024. Final 2022 deferral and account balances for dispositions are attached as Appendix A.

2. The draft rate order reflects the Settlement Proposal's removal of a $0.003 million debit included in the Integrated Resource Planning Operating Costs Deferral Account.[1] Table 1 shows the IRP Operating Costs Deferral Account and the supporting calculations showing how the balance has been allocated to the EGD and Union rate zones. Lines 1, 2 and 3 reflect the removal of the $0.003 million debit from the account, as shown in the Settlement Proposal.

[1] Settlement Proposal, November 28, 2023, p. 10.

Table 1

IRP Operating Costs Deferral Account

Line No.	Particulars ($ millions)	Allocator: 2018 Actual Rate Base (1)	Account Balance: Principal	Interest	Total
		(a)	(b)	(c)	(d) = (b+c)
	2022 IRP Operating Costs Deferral Account				
1	Total Deferral Account (3)		2.157	0.158	2.315
2	Direct Assignment to Union rate zones (4)		0.077	0.006	0.083
3	Remaining Balance to Be Allocated		2.080	0.153	2.232
	Remaining Balance Allocation (2)				
4	EGD rate zone	6,729	1.098	0.081	1.178
5	Union rate zones	6,018	0.982	0.072	1.054
6	Total Remaining Balance Allocation	12,748	2.080	0.153	2.232
	Total Balance Allocation				
7	EGD rate zone (line 4)		1.098	0.081	1.178
8	Union rate zones (line 2 + 5)		1.059	0.078	1.137
9	Total Balance (lines 7 + 8)		2.157	0.158	2.315

Notes:

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

(2) Principal and interest allocated in proportion to column (a).

(3) Exhibit C, Tab 1, Schedule 1.

(4) Direct assignment to Union North rate zone consistent with evidence presented at Exhibit F, Tab 1, page 3.

3. The draft rate order reflects a one-time billing adjustment for all Enbridge Gas customers. The billing adjustment is derived for each customer individually by applying the disposition unit rates to each customer's actual consumption volume for the period January 1, 2022 to December 31, 2022 for the EGD rate zone and the Union rate zone customers.

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

APPENDIX A

ENBRIDGE GAS INC.

EB-2023-0092

2022 DEFERRAL AND ACCOUNT BALANCES

FOR DISPOSITIONS

APPENDIX A
ENBRIDGE GAS
DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym		Col. 1 Principal ($000's)	Col. 2 Interest ($000's)	Col. 3 Total ($000's)	Col.4 Reference to Evidence
				Forecast for clearance at April 1, 2024			
	EGD Rate Zone Commodity Related Accounts						
1.	Storage and Transportation D/A	2022 S&TDA		8,074.4	614.4	8,688.8	D-1, Page 2
2.	Transactional Services D/A	2022 TSDA		(31,234.7)	(2,004.5)	(33,239.2)	D-1, Page 4
3.	Unaccounted for Gas V/A	2022 UAFVA		41,400.4	2,800.6	44,201.0	D-1, Page 6
4.	Total Commodity Related Accounts			18,240.1	1,410.5	19,650.6	
	EGD Rate Zone Non Commodity Related Accounts						
5.	Average Use True-Up V/A	2022 AUTUVA		6,904.5	443.1	7,347.6	D-1, Page 10
6.	Gas Distribution Access Rule Impact D/A	2022 GDARIDA		-	-	-	D-1, Page 23
7.	Deferred Rebate Account	2022 DRA		(72.7)	(10.0)	(82.7)	D-1, Page 12
8.	Transition Impact of Accounting Changes D/A	2023 TIACDA		4,435.8	-	4,435.8	D-1, Page 1
9.	Electric Program Earnings Sharing D/A	2022 EPESDA		-	-	-	D-1, Page 23
10.	Open Bill Revenue V/A	2022 OBRVA		-	-	-	D-1, Page 23
11.	Ex-Franchise Third Party Billing Services V/A	2022 EXFTPBSVA		-	-	-	D-1, Page 23
12.	OEB Cost Assessment V/A	2022 OEBCAVA		3,104.8	239.8	3,344.6	D-1, Page 13
13.	Dawn Access Costs D/A	2022 DACDA		1,184.8	76.0	1,260.8	D-1, Page 16
14.	Pension and OPEB Forecast Accrual vs. Actual Cash Payme	2022 P&OPEBFAVACPDVA		-	-	-	D-1, Page 23
15.	Total EGD Rate Zone (for clearance)			33,797.3	2,159.4	35,956.7	
	Union Rate Zones Gas Supply Accounts	OEB Account					
16.	Upstream Transportation Optimization	179-131	2022	8,899.7	571.1	9,470.8	E-1, Page 6
17.	Spot Gas Variance Account	179-107	2022	-	-	-	E-1, Page 58
18.	Unabsorbed Demand Costs Variance Account	179-108	2022	(5,623.7)	(429.9)	(6,053.6)	E-1, Page 1
19.	Base Service North T-Service TransCanada Capacity	179-153	2022	83.3	6.4	89.7	E-1, Page 52
20.	Total Gas Supply Accounts			3,359.3	147.6	3,506.9	
	Union Rate Zones Storage Accounts						
21.	Short-Term Storage and Other Balancing Services	179-70	2022	4,446.1	282.6	4,728.7	E-1, Page 8
	Union Rate Zones Other Accounts						
22.	Normalized Average Consumption	179-133	2022	8,769.8	696.2	9,466.0	E-1, Page 13
23.	Deferral Clearing Variance Account	179-132	2022	1,978.0	164.7	2,142.7	E-1, Page 21
24.	OEB Cost Assessment Variance Account	179-151	2022	1,254.2	96.7	1,350.9	E-1, Page 49
25.	Unbundled Services Unauthorized Storage Overrun	179-103	2022	-	-	-	E-1, Page 58
26.	Gas Distribution Access Rule Costs	179-112	2022	-	-	-	E-1, Page 58
27.	Conservation Demand Management	179-123	2022	-	-	-	E-1, Page 58
28.	Parkway West Project Costs	179-136	2022	(603.7)	(45.6)	(649.3)	E-1, Page 25
29.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2022	(35.0)	(2.5)	(37.5)	E-1, Page 29
30.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2022	240.0	15.0	255.0	E-1, Page 41
31.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2022	1,315.6	73.6	1,389.2	E-1, Page 44
32.	Burlington-Oakville Project Costs	179-149	2022	(48.0)	(3.6)	(51.6)	E-1, Page 47
33.	Panhandle Reinforcement Project Costs	179-156	2022	(3,149.1)	(235.7)	(3,384.8)	E-1, Page 53
34.	Sudbury Replacement Project	179-162	2022	-	-	-	E-1, Page 58
35.	Parkway Obligation Rate Variance	179-138	2022	(81.0)	(5.2)	(86.2)	E-1, Page 58
36.	Unauthorized Overrun Non-Compliance Account	179-143	2022	(144.9)	(12.0)	(156.9)	E-1, Page 58
37.	Pension and OPEB Forecast Accrual vs. Actual Cash Payme	179-157	2022	-	(3,443.7)	(3,443.7)	E-1, Page 56
38.	Unaccounted for Gas Volume Variance Account	179-135	2022	40,046.6	2,570.0	42,616.6	E-1, Page 31
39.	Unaccounted for Gas Price Variance Account	179-141	2022	9,785.0	655.6	10,440.6	E-1, Page 38
40.	Total Other Accounts			59,327.5	523.5	59,851.0	
41.	Total Union Rate Zones (for clearance)			67,132.9	953.6	68,086.5	
	EGI Accounts						
42.	Earnings Sharing D/A	179-382	2022	-	-	-	C-1, Page 1
43.	Tax Variance - Accelerated CCA - EGI	179-383	2022	(29,236.7)	(2,162.4)	(31,399.1)	C-1, Page 12
44.	IRP Operating Costs Deferral Account	179-385	2022	2,156.5	158.5	2,315.0	C-1, Page 15
45.	IRP Capital Costs Deferral Account	179-386	2022	-	-	-	C-1, Page 1
46.	Green Button Initiative Deferral Account	179-387	2022	-	-	-	
47.	Expansion of Natural Gas Distribution Systems V/A	179-380	2022	-	-	-	C-1, Page 1
48.	Total EGI Accounts (for clearance)			(27,080.2)	(2,004.0)	(29,084.2)	
49.	Total Deferral and Variance Accounts (for clearance)			73,850.0	1,109.0	74,959.0	
	Not Being Requested for Clearance						
50.	Accounting Policy Changes D/A - Pension - EGI	179-120	2022	160,288.8	-	160,288.8	C-1, Page 2
51.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(180.5)	(1,930.0)	C-1, Page 2
52.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(1,328.8)	(16,118.3)	C-1, Page 2
53.	Accounting Policy Changes D/A - Other - EGI	179-120	2021	(13,864.6)	(1,180.5)	(15,045.1)	C-1, Page 2
54.	Accounting Policy Changes D/A - Other - EGI	179-120	2022	62,752.5	3,733.5	66,486.0	C-1, Page 2
55.	Tax Variance - Integration Capital Additions - EGI	179-383	2020	(3,736.3)	(301.2)	(4,037.5)	C-1, Page 12
56.	Tax Variance - Integration Capital Additions - EGI	179-383	2021	(10,178.9)	(829.1)	(11,008.0)	C-1, Page 12
57.	Tax Variance - Integration Capital Additions - EGI	179-383	2022	6,882.8	484.9	7,367.8	C-1, Page 12
58.	Incremental Capital Module Deferral Account - EGD	2020 ICMDA	2020	(254.0)	(21.8)	(275.8)	C-1, Page 1
59.	Incremental Capital Module Deferral Account - EGD	2021 ICMDA	2021	175.5	14.9	190.4	C-1, Page 1
60.	Incremental Capital Module Deferral Account - EGD	2022 ICMDA	2022	(6,873.6)	(437.8)	(7,311.4)	C-1, Page 1
61.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(697.4)	(7,567.0)	C-1, Page 1
62.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,615.4)	(501.7)	(6,117.1)	C-1, Page 1
63.	Incremental Capital Module Deferral Account - UGL	179-159	2021	(14,353.4)	(1,194.6)	(15,548.0)	C-1, Page 1
64.	Incremental Capital Module Deferral Account - UGL	179-159	2022	(1,719.3)	(126.0)	(1,845.3)	C-1, Page 1
65.	RNG Injection Service V/A	2022 RNGISVA	2022	(159.2)	(10.0)	(169.2)	D-1, Page 23
66.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2020 IACEDA	2020	1,377.5	120.9	1,498.4	C-1, Page 1
67.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2021 IACEDA	2021	34.3	2.9	37.2	C-1, Page 1
68.	IRP Operating Costs Deferral Account	179-385	2022	2.9	0.0	2.9	C-1, Page 15
69.	Total of Accounts not being requested for clearance			151,351.1	(2,452.3)	148,898.8	

APPENDIX B

ENBRIDGE GAS INC.

EB-2023-0092

DRAFT RATE ORDER – EGD RATE ZONE

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2024

		COL.1
		UNIT RATE (¢/m³)
Bundled Services:		
RATE 1	- SYSTEM SALES	0.1148
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.5055
	- DAWN T-SERVICE	0.5055
	- WESTERN T-SERVICE	0.1148
RATE 6	- SYSTEM SALES	0.0237
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.4144
	- DAWN T-SERVICE	0.4144
	- WESTERN T-SERVICE	0.0237
RATE 9	- SYSTEM SALES	0.0000
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0000
	- WESTERN T-SERVICE	0.0000
RATE 100	- SYSTEM SALES	0.0129
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.4036
	- DAWN T-SERVICE	0.4036
	- WESTERN T-SERVICE	0.0000
RATE 110	- SYSTEM SALES	(0.0129)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.3778
	- DAWN T-SERVICE	0.3778
	- WESTERN T-SERVICE	(0.0129)
RATE 115	- SYSTEM SALES	(0.0206)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.3701
	- DAWN T-SERVICE	0.3701
	- WESTERN T-SERVICE	0.0000
RATE 135	- SYSTEM SALES	(0.0224)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.3683
	- WESTERN T-SERVICE	0.0000
RATE 145	- SYSTEM SALES	(0.0307)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.3600
	- WESTERN T-SERVICE	0.0000
RATE 170	- SYSTEM SALES	(0.0076)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.3831
	- DAWN T-SERVICE	0.3831
	- WESTERN T-SERVICE	0.0000
RATE 200	- SYSTEM SALES	0.0239
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.4146
	- DAWN T-SERVICE	0.4146
	- WESTERN T-SERVICE	0.0000
Unbundled Services (Billing based on CD):		
RATE 125	- All	(0.7928)
RATE 300	- All	(3.7450)
RATE 332	- All	(0.7933)

ENBRIDGE GAS INC.
EGD RATE ZONE
DETERMINATION OF BALANCES TO BE CLEARED
FROM THE 2022 DEFERRAL AND VARIANCE ACCOUNTS

ITEM NO.		COL. 1 PRINCIPAL FOR CLEARING ($000)	COL. 2 INTEREST ($000)	COL. 3 TOTAL FOR CLEARING ($000)
EGD RATE ZONE				
1.	TRANSACTIONAL SERVICES D/A	(31,234.7)	(2,004.5)	(33,239.2)
2.	UNACCOUNTED FOR GAS V/A	41,400.4	2,800.6	44,201.0
3.	STORAGE AND TRANSPORTATION D/A	8,074.4	614.4	8,688.8
4.	DEFERRED REBATE ACCOUNT	(72.7)	(10.0)	(82.7)
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,104.8	239.8	3,344.6
6.	AVERAGE USE TRUE-UP V/A	6,904.5	443.1	7,347.6
7.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8	-	4,435.8
8.	DAWN ACCESS COSTS D/A	1,184.8	76.0	1,260.8
9.	EGD RATE ZONE SUB-TOTAL	33,797.3	2,159.4	35,956.7
EGI ACCOUNTS				
10.	TAX VARIANCE - ACCELERATED CCA - EGD RATE ZONE PORTION	(15,433.5)	(1,141.5)	(16,575.0)
11.	IRP OPERATING COST DEFERRAL ACCOUNT - EGD RATE ZONE PORTION	1,097.7	80.7	1,178.4
12.	EGI SUB-TOTAL	(14,335.8)	(1,060.8)	(15,396.6)
13.	TOTAL	19,461.5	1,098.5	20,560.1

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

ITEM NO.		COL.1 TOTAL ($000)	COL. 2 SALES AND WBT ($000)	COL. 3 TOTAL SALES ($000)	COL. 4 TOTAL DELIVERIES ($000)	COL. 5 SPACE ($000)	COL. 6 DELIVE-RABILITY ($000)	COL. 7 DIRECT ($000)	COL. 8 NUMBER OF CUSTOMERS ($000)	COL. 9 RATE BASE ($000)	COL. 10 BUNDLED ANNUAL DELIVERIES ($000)
	CLASSIFICATION										
1.	TRANSACTIONAL SERVICES D/A	(33,239.2)	(33,111.1)			(43.6)	(84.5)				
2.	UNACCOUNTED FOR GAS V/A	44,201.0			44,201.0						
3.	STORAGE AND TRANSPORTATION D/A	8,688.8				2,957.9	5,730.9				
4.	DEFERRED REBATE ACCOUNT	(82.7)			(82.7)						
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,344.6								3,344.6	
6.	TAX VARIANCE - ACCELERATED CCA - EGI	(16,575.0)								(16,575.0)	
7.	AVERAGE USE TRUE-UP V/A	7,347.6						7,347.6			
8.	IRP OPERATING COST DEFERRAL ACCOUNT - EGI	1,178.4								1,178.4	
9.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8								4,435.8	
10.	DAWN ACCESS COSTS D/A	1,260.8									1,260.8
	TOTAL	20,560.1	(33,111.1)	0.0	44,118.3	2,914.3	5,646.4	7,347.6	0.0	(7,616.2)	1,260.8
	ALLOCATION										
1.1	RATE 1	6,119.1	(19,694.8)	0.0	18,638.5	1,404.6	3,101.4	7,133.0	0.0	(4,996.1)	532.7
1.2	RATE 6	7,534.3	(12,305.3)	0.0	17,475.4	1,311.2	2,455.4	214.6	0.0	(2,116.4)	499.4
1.3	RATE 9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4	RATE 100	98.1	(50.5)	0.0	134.4	7.8	18.9	0.0	0.0	(16.3)	3.8
1.5	RATE 110	4,048.1	(477.3)	0.0	4,372.3	106.3	13.2	0.0	0.0	(91.4)	125.0
1.6	RATE 115	1,480.0	(4.1)	0.0	1,463.7	6.8	5.3	0.0	0.0	(33.5)	41.8
1.7	RATE 125	(73.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(73.4)	0.0
1.8	RATE 135	207.3	(10.1)	0.0	215.4	0.0	0.0	0.0	0.0	(4.2)	6.2
1.9	RATE 145	63.0	(5.1)	0.0	69.0	4.6	0.0	0.0	0.0	(7.5)	2.0
1.10	RATE 170	1,088.4	(30.0)	0.0	1,065.7	32.8	0.0	0.0	0.0	(10.5)	30.5
1.11	RATE 200	242.9	(533.9)	0.0	683.9	40.2	52.3	0.0	0.0	(19.1)	19.5
1.12	RATE 300	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)	0.0
1.13	RATE 332	(247.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(247.1)	0.0
		20,560.1	(33,111.1)	0.0	44,118.3	2,914.3	5,646.4	7,347.6	0.0	(7,616.2)	1,260.8

ENBRIDGE GAS INC.
EGD RATE ZONE
ALLOCATION BY TYPE OF SERVICE

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
		TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES
		($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)	($000)
Bundled Services:											
RATE 1	- SYSTEM SALES	5,775.2	(19,649.9)	-	18,357.7	1,383.4	3,054.6	7,025.5	-	(4,920.9)	524.6
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.0	-	-	0.0	0.0	0.0	0.0	-	(0.0)	0.0
	- DAWN T-SERVICE	330.6	-	-	238.7	18.0	39.7	91.3	-	(64.0)	6.8
	- WBT	13.2	(45.0)	-	42.0	3.2	7.0	16.1	-	(11.3)	1.2
RATE 6	- SYSTEM SALES	718.3	(11,845.9)	-	11,067.0	830.4	1,555.0	135.9	-	(1,340.3)	316.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	209.1	-	-	184.2	13.8	25.9	2.3	-	(22.3)	5.3
	- DAWN T-SERVICE	6,579.1	-	-	5,795.1	434.8	814.2	71.2	-	(701.8)	165.6
	- WBT	27.9	(459.4)	-	429.2	32.2	60.3	5.3	-	(52.0)	12.3
RATE 9	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	1.7	(50.5)	-	47.2	2.7	6.6	-	-	(5.7)	1.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	8.0	-	-	7.2	0.4	1.0	-	-	(0.9)	0.2
	- DAWN T-SERVICE	88.5	-	-	80.0	4.6	11.2	-	-	(9.7)	2.3
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	(14.7)	(445.6)	-	416.3	10.1	1.3	-	-	(8.7)	11.9
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	138.8	-	-	134.1	3.3	0.4	-	-	(2.8)	3.8
	- DAWN T-SERVICE	3,925.1	-	-	3,792.3	92.2	11.4	-	-	(79.3)	108.4
	- WBT	(1.0)	(31.6)	-	29.6	0.7	0.1	-	-	(0.6)	0.8
RATE 115	- SYSTEM SALES	(0.2)	(4.1)	-	3.8	0.0	0.0	-	-	(0.1)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	550.0	-	-	542.4	2.5	1.9	-	-	(12.4)	15.5
	- DAWN T-SERVICE	930.2	-	-	917.4	4.3	3.3	-	-	(21.0)	26.2
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	(0.6)	(10.1)	-	9.4	-	-	-	-	(0.2)	0.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	207.9	-	-	206.0	-	-	-	-	(4.0)	5.9
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 145	- SYSTEM SALES	(0.4)	(5.1)	-	4.8	0.3	-	-	-	(0.5)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	63.4	-	-	64.3	4.3	-	-	-	(7.0)	1.8
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	(0.6)	(30.0)	-	28.1	0.9	-	-	-	(0.3)	0.8
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	550.8	-	-	524.8	16.2	-	-	-	(5.2)	15.0
	- DAWN T-SERVICE	538.2	-	-	512.8	15.8	-	-	-	(5.1)	14.7
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	32.7	(533.9)	-	498.8	29.3	38.2	-	-	(13.9)	14.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	5.1	-	-	4.5	0.3	0.3	-	-	(0.1)	0.1
	- DAWN T-SERVICE	205.1	-	-	180.6	10.6	13.8	-	-	(5.0)	5.2
	- WBT	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)											
RATE 125		(73.4)	-	-	-	-	-	-	-	(73.4)	-
RATE 300		(0.6)	-	-	-	-	-	-	-	(0.6)	-
RATE 332		(247.1)	-	-	-	-	-	-	-	(247.1)	-
		20,560.1	(33,111.1)	0.0	44,118.3	2,914.3	5,646.4	7,347.6	0.0	(7,616.2)	1,260.8

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE BY TYPE OF SERVICE*

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
		TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES
		(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)
Bundled Services:											
RATE 1	- SYSTEM SALES	0.1148	(0.3907)	0.0000	0.3650	0.0275	0.0607	0.1397	0.0000	(0.0978)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.5055	0.0000	0.0000	0.3650	0.0275	0.0607	0.1397	0.0000	(0.0978)	0.0104
	- DAWN T-SERVICE	0.5055	0.0000	0.0000	0.3650	0.0275	0.0607	0.1397	0.0000	(0.0978)	0.0104
	- WESTERN T-SERVICE	0.1148	(0.3907)	0.0000	0.3650	0.0275	0.0607	0.1397	0.0000	(0.0978)	0.0104
RATE 6	- SYSTEM SALES	0.0237	(0.3907)	0.0000	0.3650	0.0274	0.0513	0.0045	0.0000	(0.0442)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.4144	0.0000	0.0000	0.3650	0.0274	0.0513	0.0045	0.0000	(0.0442)	0.0104
	- DAWN T-SERVICE	0.4144	0.0000	0.0000	0.3650	0.0274	0.0513	0.0045	0.0000	(0.0442)	0.0104
	- WESTERN T-SERVICE	0.0237	(0.3907)	0.0000	0.3650	0.0274	0.0513	0.0045	0.0000	(0.0442)	0.0104
RATE 9	- SYSTEM SALES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100	- SYSTEM SALES	0.0129	(0.3907)	0.0000	0.3650	0.0211	0.0513	0.0000	0.0000	(0.0442)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.4036	0.0000	0.0000	0.3650	0.0211	0.0513	0.0000	0.0000	(0.0442)	0.0104
	- DAWN T-SERVICE	0.4036	0.0000	0.0000	0.3650	0.0211	0.0513	0.0000	0.0000	(0.0442)	0.0104
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 110	- SYSTEM SALES	(0.0129)	(0.3907)	0.0000	0.3650	0.0089	0.0011	0.0000	0.0000	(0.0076)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3778	0.0000	0.0000	0.3650	0.0089	0.0011	0.0000	0.0000	(0.0076)	0.0104
	- DAWN T-SERVICE	0.3778	0.0000	0.0000	0.3650	0.0089	0.0011	0.0000	0.0000	(0.0076)	0.0104
	- WESTERN T-SERVICE	(0.0129)	(0.3907)	0.0000	0.3650	0.0089	0.0011	0.0000	0.0000	(0.0076)	0.0104
RATE 115	- SYSTEM SALES	(0.0206)	(0.3907)	0.0000	0.3650	0.0017	0.0013	0.0000	0.0000	(0.0084)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3701	0.0000	0.0000	0.3650	0.0017	0.0013	0.0000	0.0000	(0.0084)	0.0104
	- DAWN T-SERVICE	0.3701	0.0000	0.0000	0.3650	0.0017	0.0013	0.0000	0.0000	(0.0084)	0.0104
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 135	- SYSTEM SALES	(0.0224)	(0.3907)	0.0000	0.3650	0.0000	0.0000	0.0000	0.0000	(0.0071)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.3683	0.0000	0.0000	0.3650	0.0000	0.0000	0.0000	0.0000	(0.0071)	0.0104
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 145	- SYSTEM SALES	(0.0307)	(0.3907)	0.0000	0.3650	0.0243	0.0000	0.0000	0.0000	(0.0398)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.3600	0.0000	0.0000	0.3650	0.0243	0.0000	0.0000	0.0000	(0.0398)	0.0104
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 170	- SYSTEM SALES	(0.0076)	(0.3907)	0.0000	0.3650	0.0112	0.0000	0.0000	0.0000	(0.0036)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3831	0.0000	0.0000	0.3650	0.0112	0.0000	0.0000	0.0000	(0.0036)	0.0104
	- DAWN T-SERVICE	0.3831	0.0000	0.0000	0.3650	0.0112	0.0000	0.0000	0.0000	(0.0036)	0.0104
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 200	- SYSTEM SALES	0.0239	(0.3907)	0.0000	0.3650	0.0214	0.0279	0.0000	0.0000	(0.0102)	0.0104
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.4146	0.0000	0.0000	0.3650	0.0214	0.0279	0.0000	0.0000	(0.0102)	0.0104
	- DAWN T-SERVICE	0.4146	0.0000	0.0000	0.3650	0.0214	0.0279	0.0000	0.0000	(0.0102)	0.0104
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services (Billing based on CD, ¢/m3):											
RATE 125	- All	(0.7928)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.7928)	0.0000
	- Customer-specific **										
RATE 300	- All	(3.7450)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(3.7450)	0.0000
	- Customer-specific **										
RATE 332	- All	(0.7933)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.7933)	0.0000

Notes:
* Unit Rates derived based on 2022 actual volumes

ENBRIDGE GAS INC.
EGD RATE ZONE
2022 DEFERRAL AND VARIANCE ACCOUNT CLEARING
BILL ADJUSTMENT IN APRIL 2024 FOR TYPICAL CUSTOMERS

ITEM NO.	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
			UNIT RATE				BILL ADJUSTMENT			
	GENERAL SERVICE	ANNUAL VOLUME m^3	SALES ($¢/m^3$)	ONTARIO TS ($¢/m^3$)	DAWN TS ($¢/m^3$)	WESTERN TS ($¢/m^3$)	SALES CUSTOMERS ($)	ONTARIO TS CUSTOMERS ($)	DAWN TS CUSTOMERS ($)	TS CUSTOMERS ($)
1.1	**RATE 1 RESIDENTIAL**									
1.2	Heating & Water Heating	2,400	0.1148	0.5055	0.5055	0.1148	2.76	12.13	12.13	2.76
2.1	**RATE 6 COMMERCIAL**									
2.2	Heating & Other Uses	22,606	0.0237	0.4144	0.4144	0.0237	5.36	93.68	93.68	5.36
2.3	General Use	43,285	0.0237	0.4144	0.4144	0.0237	10.25	179.37	179.37	10.25
	CONTRACT SERVICE									
3.1	**RATE 100**									
3.2	Industrial - small size	339,188	0.0129	0.4036	0.4036	0.0000	43.78	1,368.99	1,368.99	-
4.1	**RATE 110**									
4.2	Industrial - small size, 50% LF	598,568	(0.0129)	0.3778	0.3778	(0.0129)	(77.33)	2,261.28	2,261.28	(77.33)
4.3	Industrial - avg. size, 75% LF	9,976,121	(0.0129)	0.3778	0.3778	(0.0129)	(1,288.76)	37,687.96	37,687.96	(1,288.76)
5.1	**RATE 115**									
5.2	Industrial - small size, 80% LF	4,471,609	(0.0206)	0.3701	0.3701	0.0000	(921.59)	16,549.00	16,549.00	-
6.1	**RATE 135**									
6.2	Industrial - Seasonal Firm	598,567	(0.0224)	0.0000	0.3683	0.0000	(133.92)	-	2,204.68	-
7.1	**RATE 145**									
7.2	Commercial - avg. size	598,568	(0.0307)	0.0000	0.3600	0.0000	(184.05)	-	2,154.56	-
8.1	**RATE 170**									
8.2	Industrial - avg. size, 75% LF	9,976,121	(0.0076)	0.3831	0.3831	0.0000	(760.80)	38,215.92	38,215.92	-

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

APPENDIX C

ENBRIDGE GAS INC.

EB-2023-0092

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rate and Type of Service
2022 Deferral Account Disposition

Line No.	Particulars	Sales/System Gas Unit Rate for Billing Unit Rate (cents/m^3) (a)	Bundled T-Service Unit Rate for Billing Unit Rate (cents/m^3) (b)	T-Service Unit Rate for Billing Unit Rate (cents/m^3) (c)
	Union North West			
1	Rate 01	(1.5410)	(1.5410)	0.3260
2	Rate 10	0.0466	0.0466	1.3703
3	Rate 20	(9.0011)	(9.0011)	(0.0239)
4	Rate 25	0.1686	0.1686	(0.0215)
5	Rate 100	(0.0246)	(0.0246)	(0.0246)
6	Bundled-T Storage Service ($/GJ)	-	-	0.235
	Union North East			
7	Rate 01	0.1107	0.1107	0.3260
8	Rate 10	1.1945	1.1945	1.3703
9	Rate 20	(2.0921)	(2.0921)	(0.0239)
10	Rate 25	(0.0944)	(0.0944)	(0.0215)
11	Rate 100	(0.0246)	(0.0246)	(0.0246)
12	Bundled-T Storage Service ($/GJ)	-	-	0.235
13	North T-Service Transportation from Dawn Base Service ($/GJ)	-	-	0.377
	Union South			
14	Rate M1	0.3490	0.0194	-
15	Rate M2	0.5972	0.2677	-
16	Rate M4	0.4728	0.1432	-
17	Rate M5	0.1067	(0.2228)	-
18	Rate M7	0.5186	0.1891	-
19	Rate M9	0.5306	0.2011	-
20	Rate M10	0.2553	(0.0743)	-
21	Rate T1	-	-	0.0963
22	Rate T2	-	-	0.1184
23	Rate T3	-	-	0.2045

ENBRIDGE GAS INC.
Union Rate Zones
2022 Deferral Account Balances To Be Cleared
Year Ending December 31, 2022

Line No.	Account Number	Account Name ($000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	8,900	571	9,471
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	(5,624)	(430)	(6,054)
4	179-153	Base Service North T-Service TransCanada Capacity	83	6	90
5	179-070	Short-Term Storage and Other Balancing Services	4,446	283	4,729
6	179-133	Normalized Average Consumption	8,770	696	9,466
7	179-132	Deferral Clearing Variance Account	1,978	165	2,143
8	179-151	OEB Cost Assessment Variance Account	1,254	97	1,351
9	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
10	179-112	Gas Distribution Access Rule Costs	-	-	-
11	179-123	Conservation Demand Management	-	-	-
12	179-136	Parkway West Project Costs	(604)	(46)	(649)
13	179-137	Brantford-Kirkwall/Parkway D Project Costs	(35)	(3)	(38)
14	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	240	15	255
15	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	1,316	74	1,389
16	179-149	Burlington-Oakville Project Costs	(48)	(4)	(52)
17	179-156	Panhandle Reinforcement Project Costs	(3,149)	(236)	(3,385)
18	179-162	Sudbury Replacement Project	-	-	-
19	179-138	Parkway Obligation Rate Variance	(81)	(5)	(86)
20	179-143	Unauthorized Overrun Non-Compliance Account	(145)	(12)	(157)
21	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(3,444)	(3,444)
22	179-135	Unaccounted for Gas Volume Variance Account	40,047	2,570	42,617
23	179-141	Unaccounted for Gas Price Variance Account	9,785	656	10,441
24	**Total for Union Rate Zone Specific Accounts (Lines 1 through 23)**		67,133	954	68,087
25	179-382	Earnings Sharing (Union Rate Zones Portion)	-	-	-
26	179-383	Tax Variance - Accelerated CCA (Union Rate Zones Portion)	(13,803)	(1,021)	(14,824)
27	179-385	IRP Operating Costs Deferral Account (Union Rate Zones Portion)	1,059	78	1,137
28	179-386	IRP Capital Costs Deferral Account	-	-	-
29	179-387	Green Button Initiative Deferral Account	-	-	-
30	179-380	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zones Portion)	-	-	-
31	**Total for EGI Accounts allocated to Union Rate Zones (Lines 25 through 30)**		(12,744)	(943)	(13,688)
32	**Total Union Rate Zones Deferral Account Balances (Line 24 + Line 31)**		54,388	11	54,399

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

			Union North					Union South																
Line No.	Particulars ($000's)	Acct No.	Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	M1	M2	M4	M5A	M7	M9	M10	T1	T2	T3	M12	M13	Excess Utility	C1	M16	M17	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
	Gas Supply Related Deferrals:																							
1	Upstream Transportation Optimization	179-131	57	(43)	(29)	-	70	7,652	1,440	165	5	105	49	1	-	-	-	-	-	-	-	-	-	9,471
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(7,111)	(1,391)	(270)	-	-	2,209	416	48	1	30	14	0	-	-	-	-	-	-	-	-	-	(6,054)
4	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	66	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
5	Total Gas Supply Related Deferrals		(7,054)	(1,433)	(233)	24	70	9,861	1,855	212	6	135	63	1	-	-	-	-	-	-	-	-	-	3,507
	Storage Related Deferrals:																							
6	Short-Term Storage and Other Balancing Services	179-70	646	183	99	3	-	1,473	556	249	3	139	26	0	107	1,126	120	-	-	-	-	-	-	4,729
	Delivery Related Deferrals:																							
7	Normalized Average Consumption (NAC)	179-133	4,280	4,351	-	-	-	(327)	1,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,466
8	Deferral Clearing Variance Account	179-132	366	116	6	7	1	1,152	444	4	0	5	1	0	3	35	2	-	-	-	-	-	-	2,143
9	OEB Cost Assessment Variance Account	179-151	271	23	20	18	8	682	64	24	27	7	1	0	17	48	5	127	0	5	3	0	-	1,351
10	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Gas Distribution Access Rule Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Parkway West Project Costs	179-136	4	(9)	(1)	2	1	110	4	3	4	0	(0)	0	4	21	(2)	(796)	0	1	4	0	-	(649)
14	Brantford-Kirkwall/Parkway D Project Costs	179-137	(6)	(1)	(1)	(1)	(0)	(14)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(2)	(0)	(9)	(0)	(0)	(0)	(0)	-	(38)
15	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(7)	4	0	(1)	(1)	(77)	(7)	(3)	(2)	(1)	(0)	(0)	(4)	(21)	(0)	375	(0)	(0)	(0)	(0)	-	255
16	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	(180)	2	(11)	(15)	(7)	(486)	7	(2)	(23)	3	3	(0)	(8)	10	18	2,092	0	(9)	(3)	(1)	-	1,389
17	Burlington-Oakville Project Costs	179-149	(3)	(1)	(0)	(0)	(0)	(25)	(8)	(2)	(0)	(1)	(0)	(0)	(2)	(13)	(2)	6	0	(0)	0	0	-	(52)
18	Panhandle Reinforcement Project Costs	179-156	(48)	(8)	(6)	(5)	(2)	(753)	(249)	(264)	(7)	(58)	(0)	(0)	(175)	(1,280)	(2)	(63)	(0)	(1)	(383)	(82)	-	(3,385)
19	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	(43)	(16)	(3)	(0)	(3)	(1)	(0)	(2)	(14)	(4)	-	-	-	-	-	-	(86)
21	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	(62)	(21)	(12)	(0)	(5)	(1)	(0)	(4)	(46)	(5)	-	-	-	-	-	-	(157)
22	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differe	179-157	(692)	(63)	(62)	(52)	(25)	(1,694)	(163)	(69)	(79)	(17)	(3)	(1)	(47)	(119)	(13)	(326)	(0)	(11)	(7)	(0)	-	(3,444)
23	Unaccounted for Gas Volume Variance Account	179-135	784	117	18	-	44	4,375	1,685	827	84	1,031	133	0	565	5,532	445	18,699	40	-	7,906	310	22	42,617
24	Unaccounted for Gas Price Variance Account	179-141	296	44	7	-	17	1,650	635	312	32	389	50	0	111	1,084	87	3,665	15	-	1,970	72	4	10,441
25	Tax Variance - Accelerated CCA - EGI	179-383	(2,634)	(406)	(288)	(222)	(79)	(5,754)	(871)	(217)	(184)	(75)	(14)	(1)	(150)	(664)	(88)	(3,058)	(2)	(86)	(28)	(4)	-	(14,824)
26	IRP Operating Costs Deferral Account - EGI	179-385	218	39	37	36	10	409	62	15	13	5	1	0	11	47	6	217	0	6	2	0	-	1,137
27	IRP Capital Costs Deferral Account - EGI	179-386	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Green Button Initiative Deferral Account - EGI	179-387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Delivery-Related Deferrals		2,650	4,208	(279)	(232)	(33)	(856)	2,726	613	(138)	1,279	169	(0)	318	4,617	449	20,929	53	(95)	9,463	297	26	46,163
30	Total 2022 Storage and Delivery Disposition (Line 6 + Line 29)		3,295	4,391	(180)	(229)	(33)	617	3,282	862	(135)	1,418	195	(0)	425	5,742	569	20,929	53	(95)	9,463	297	26	50,892
31	Total 2022 Deferral Account Disposition (Line 5 + Line 30)		(3,758)	2,958	(413)	(206)	37	10,477	5,138	1,074	(129)	1,554	257	1	425	5,742	569	20,929	53	(95)	9,463	297	26	54,399
32	Earnings Sharing Deferral Account - EGI	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Grand Total (Line 31 + Line 32)		(3,758)	2,958	(413)	(206)	37	10,477	5,138	1,074	(129)	1,554	257	1	425	5,742	569	20,929	53	(95)	9,463	297	26	54,399

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2022 Gas Supply Related Deferral Accounts by Union North East and Union North West

Line No.	Particulars ($000's)	Acct No.	Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g) = (sum b:f)
	Union North West							
	Gas Supply Related Deferrals:							
1	Spot Gas Variance Account	179-107	-	-	-	-	-	-
2	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(6,386)	(1,222)	(246)	-	-	(7,854)
3	Upstream Transportation Optimization	179-131	873	209	87	-	87	1,256
4	Total Gas Supply Related Deferrals		(5,513)	(1,013)	(158)	-	87	(6,598)
	Storage Related Deferrals:							
5	Short-Term Storage and Other Balancing Services (1)	179-70	185	46	9	-	-	240
6	Total North West Deferral Account Disposition (Line 4 + Line 5)		(5,328)	(967)	(149)	-	87	(6,358)
	Union North East							
	Gas Supply Related Deferrals:							
7	Spot Gas Variance Account	179-107	-	-	-	-	-	-
8	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(725)	(168)	(25)	-	-	(918)
9	Upstream Transportation Optimization	179-131	(816)	(252)	(117)	-	(17)	(1,201)
10	Total Gas Supply Related Deferrals		(1,541)	(420)	(141)	-	(17)	(2,119)
	Storage Related Deferrals:							
11	Short-Term Storage and Other Balancing Services (1)	179-70	461	137	60	-	-	658
12	Total North East Deferral Account Disposition (Line 10 + Line 11)		(1,080)	(283)	(81)	-	(17)	(1,461)
	Total North							
	Gas Supply Related Deferrals:							
13	Spot Gas Variance Account	179-107	-	-	-	-	-	-
14	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(7,111)	(1,391)	(270)	-	-	(8,772)
15	Upstream Transportation Optimization	179-131	57	(43)	(29)	-	70	55
16	Total North Gas Supply Related Deferrals		(7,054)	(1,433)	(299)	-	70	(8,716)
	Storage Related Deferrals:							
17	Short-Term Storage and Other Balancing Services (1)	179-70	646	183	69	-	-	898
18	Total North Deferral Account Disposition (Line 16 + Line 17)		(6,408)	(1,250)	(230)	-	70	(7,819)

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

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Delivery
2022 Deferral Account Disposition

Line No.	Particulars	Rate Class	2022 Deferral Balances ($000's)	2022 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2022 Actual Volume (10^3m^3)	Unit Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
	Union North						
1	Small Volume General Service	01	3,295	-	3,295	1,010,936	0.3260
2	Large Volume General Service	10	4,391	-	4,391	320,456	1.3703
3	Medium Volume Firm Service	20	(210)	-	(210)	879,345	(0.0239)
4	Large Volume High Load Factor	100	(232)	-	(232)	943,946	(0.0246)
5	Large Volume Interruptible	25	(33)	-	(33)	151,281	(0.0215)
	Union South						
6	Small Volume General Service	M1	617	-	617	3,183,662	0.0194
7	Large Volume General Service	M2	3,282	-	3,282	1,226,228	0.2677
8	Firm Com/Ind Contract	M4	862	-	862	601,877	0.1432
9	Interruptible Com/Ind Contract	M5	(135)	-	(135)	60,809	(0.2228)
10	Special Large Volume Contract	M7	1,418	-	1,418	750,067	0.1891
11	Large Wholesale	M9	195	-	195	96,890	0.2011
12	Small Wholesale	M10	(0)	-	(0)	331	(0.0743)
13	Contract Carriage Service	T1	425	-	425	440,944	0.0963
14	Contract Carriage Service	T2	5,742	-	5,742	4,850,508	0.1184
15	Contract Carriage- Wholesale	T3	569	-	569	278,032	0.2045

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Commodity
2022 Deferral Account Disposition

Line No.	Particulars	Rate Class	2022 Deferral Balances ($000's)	2022 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2022 Actual Volume (10^3m^3)	Unit Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
1	Small Volume General Service	M1	9,861	-	9,861	2,992,122	0.3296
2	Large Volume General Service	M2	1,855	-	1,855	563,032	0.3296
3	Firm Com/Ind Contract	M4	212	-	212	64,479	0.3296
4	Interruptible Com/Ind Contract	M5	6	-	6	1,835	0.3296
5	Special Large Volume Contract	M7	135	-	135	41,088	0.3296
6	Large Wholesale	M9	63	-	63	18,996	0.3296
7	Small Wholesale	M10	1	-	1	331	0.3296

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2022 Deferral Account Disposition

Line No.	Particulars	Rate Class	2022 Deferral Balances ($000's)	2022 Earnings Sharing Mechanism ($000's)	Deferral Balance for Disposition ($000's)	2022 Actual Volume/ Demand	Billing Units	Unit Volumetric/ Demand Rate (cents/m^3)
			(a)	(b)	(c) = (a + b)	(d)		(e) = (c / d) * 100
	Gas Supply Transportation Charges							
	Union North West							
1	Small Volume General Service	01	(5,513)	-	(5,513)	295,290	10^3m^3	(1.8669)
2	Large Volume General Service	10	(1,013)	-	(1,013)	76,545	10^3m^3	(1.3237)
3	Medium Volume Firm Service	20	(158)	-	(158)	1,764	$10^3m^3/d$	(8.9772)
4	Large Volume Interruptible	25	87	-	87	45,547	10^3m^3	0.1902
	Union North East							
5	Small Volume General Service	01	(1,541)	-	(1,541)	715,646	10^3m^3	(0.2153)
6	Large Volume General Service	10	(420)	-	(420)	238,900	10^3m^3	(0.1757)
7	Medium Volume Firm Service	20	(141)	-	(141)	6,820	$10^3m^3/d$	(2.0683)
8	Large Volume Interruptible	25	(17)	-	(17)	23,122	10^3m^3	(0.0728)
9	North T-Service Transportation from Dawn Base Service ($/GJ)	20T/100T	90	-	90	237,864	GJ/d	0.377
	Storage ($/GJ)							
10	Bundled-T Storage Service	20T/100T	33	-	33	141,504	GJ/d	0.235

ENBRIDGE GAS INC.
Union Rate Zones
Storage and Transportation Service Amounts for Disposition
2022 Deferral Account Disposition

Line No.	Particulars ($000's) (1)	Rate Class	2022 Deferral Balances	2022 Earnings Sharing Mechanism	Deferral Balance for Disposition
			(a)	(b)	(c) = (a + b)
1	Transportation	M12	20,929	-	20,929
2	Transportation of Locally Produced Gas	M13	53	-	53
3	Cross Franchise Transportation	C1	9,463	-	9,463
4	Storage and Transportation Services	M16	297	-	297
5	Transporation Service	M17	26		26

Notes:
(1) Ex-franchise customer specific amounts determined using approved deferral account allocation methodologies.

ENBRIDGE GAS INC.
Union Rate Zones
Calculation of One-Time Adjustments for Typical General Service Customers

Line No.	Particulars	Deferral Unit Rate (cents/m³)	Annual Volume (m³) (1)	Bill Impact ($)
		(a)	(b)	(c) = (a x b) / 100
	Small Volume General Service			
	Rate M1 - Union South			
1	Delivery	0.0194	2,200	0.43
2	Commodity	0.3296	2,200	7.25
3	Sales Service Impact	0.3489		7.68
4	Direct Purchase Impact			0.43
	Rate 01 - Union North West			
5	Delivery	0.3260	2,200	7.17
6	Commodity	-	2,200	-
7	Transportation	(1.8669)	2,200	(41.07)
8	Sales Service Impact	(1.5410)		(33.90)
9	Bundled-T (Direct Purchase) Impact			(33.90)
	Rate 01 - Union North East			
10	Delivery	0.3260	2,200	7.17
11	Commodity	-	2,200	-
12	Transportation	(0.2153)	2,200	(4.74)
13	Sales Service Impact	0.1107		2.43
14	Bundled-T (Direct Purchase) Impact			2.43
	Large Volume General Service			
	Rate M2 - Union South			
15	Delivery	0.2677	73,000	195.40
16	Commodity	0.3296	73,000	240.57
17	Sales Service Impact	0.5972		435.97
18	Direct Purchase Impact			195.40
	Rate 10 - Union North West			
19	Delivery	1.3703	93,000	1,274.36
20	Commodity	-	93,000	-
21	Transportation	(1.3237)	93,000	(1,231.02)
22	Sales Service Impact	0.0466		43.34
23	Bundled-T (Direct Purchase) Impact			43.34
	Rate 10 - Union North East			
24	Delivery	1.3703	93,000	1,274.36
25	Commodity	-	93,000	-
26	Transportation	(0.1757)	93,000	(163.45)
27	Sales Service Impact	1.1945		1,110.91
28	Bundled-T (Direct Purchase) Impact			1,110.91

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

Line No.	Particulars	Deferral Unit Rate (cents/m³)	Billing Units (m³)	Bill Impact ($) (1)
		(a)	(b)	(c)
	Union North			
	Small Rate 20 - Union North West			
1	Delivery	(0.0239)	3,000,000	(716)
2	Transportation	(8.9772)	14,000	(15,082)
3	Sales Service Impact	(9.0011)		(15,798)
4	Bundled-T (Direct Purchase) Impact			(15,798)
	Large Rate 20 - Union North West			
5	Delivery	(0.0239)	15,000,000	(3,579)
6	Transportation	(8.9772)	60,000	(64,636)
7	Sales Service Impact	(9.0011)		(68,215)
8	Bundled-T (Direct Purchase) Impact			(68,215)
	Small Rate 20 - Union North East			
9	Delivery	(0.0239)	3,000,000	(716)
10	Transportation	(2.0683)	14,000	(3,475)
11	Sales Service Impact	(2.0921)		(4,190)
12	Bundled-T (Direct Purchase) Impact			(4,190)
	Large Rate 20 - Union North East			
13	Delivery	(0.0239)	15,000,000	(3,579)
14	Transportation	(2.0683)	60,000	(14,892)
15	Sales Service Impact	(2.0921)		(18,470)
16	Bundled-T (Direct Purchase) Impact			(18,470)
	Average Rate 25 - Union North West			
17	Delivery	(0.0215)	2,275,000	(490)
18	Transportation	0.1902	2,275,000	4,326
19	Sales Service Impact	0.1686		3,836
20	Bundled-T (Direct Purchase) Impact			3,836
	Average Rate 25 - Union North East			
21	Delivery	(0.0215)	2,275,000	(490)
22	Transportation	(0.0728)	2,275,000	(1,657)
23	Sales Service Impact	(0.0944)		(2,147)
24	Bundled-T (Direct Purchase) Impact			(2,147)
	Small Rate 100			
25	T-Service (Direct Purchase) Impact	(0.0246)	27,000,000	(6,647)
	Large Rate 100			
26	T-Service (Direct Purchase) Impact	(0.0246)	240,000,000	(59,086)
	Union South			
	Small Rate M4			
27	Delivery	0.1432	875,000	1,253
28	Commodity	0.3296	875,000	2,884
29	Sales Service Impact	0.4728		4,137
30	Direct Purchase Impact			1,253
	Large Rate M4			
31	Delivery	0.1432	12,000,000	17,184
32	Commodity	0.3296	12,000,000	39,546
33	Sales Service Impact	0.4728		56,730
34	Direct Purchase Impact			17,184

Notes:
(1) Transportation bill impacts based on monthly demand (m^3/d).

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

Line No.	Particulars	Deferral Unit Rate (cents/m^3)	Billing Units (m^3)	Bill Impact ($) (1)
		(a)	(b)	(c)
	Union South (continued)			
	Small Rate M5 Interruptible			
1	Delivery	(0.2228)	825,000	(1,838)
2	Commodity	0.3296	825,000	2,719
3	Sales Service Impact	0.1067		881
4	Direct Purchase Impact			(1,838)
	Large Rate M5 Interruptible			
5	Delivery	(0.2228)	6,500,000	(14,483)
6	Commodity	0.3296	6,500,000	21,421
7	Sales Service Impact	0.1067		6,938
8	Direct Purchase Impact			(14,483)
	Small Rate M7			
9	Delivery	0.1891	36,000,000	68,075
10	Commodity	0.3296	36,000,000	118,639
11	Sales Service Impact	0.5186		186,714
12	Direct Purchase Impact			68,075
	Large Rate M7			
13	Delivery	0.1891	52,000,000	98,331
14	Commodity	0.3296	52,000,000	171,367
15	Sales Service Impact	0.5186		269,697
16	Direct Purchase Impact			98,331
	Small Rate M9			
17	Delivery	0.2011	6,950,000	13,974
18	Commodity	0.3296	6,950,000	22,904
19	Sales Service Impact	0.5306		36,878
20	Direct Purchase Impact			13,974
	Large Rate M9			
21	Delivery	0.2011	20,178,000	40,570
22	Commodity	0.3296	20,178,000	66,497
23	Sales Service Impact	0.5306		107,067
24	Direct Purchase Impact			40,570
	Rate M10			
25	Delivery	(0.0743)	94,500	(70)
26	Commodity	0.3296	94,500	311
27	Sales Service Impact	0.2553		241
28	Direct Purchase Impact			(70)
	Small Rate T1			
29	Direct Purchase Impact	0.0963	7,537,000	7,257
	Average Rate T1			
30	Direct Purchase Impact	0.0963	11,565,938	11,136
	Large Rate T1			
31	Direct Purchase Impact	0.0963	25,624,080	24,671
	Small Rate T2			
32	Direct Purchase Impact	0.1184	59,256,000	70,150
	Average Rate T2			
33	Direct Purchase Impact	0.1184	197,789,850	234,152
	Large Rate T2			
34	Direct Purchase Impact	0.1184	370,089,000	438,128
	Large Rate T3			
35	Direct Purchase Impact	0.2045	272,712,000	557,705

Notes:
(1) Transportation bill impacts based on monthly demand (m^3/d).