

October 29, 2025

VIA RESS AND EMAIL

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

Dear Ritchie Murray:

**Re: Enbridge Gas Inc. (Enbridge Gas)
Ontario Energy Board (OEB) File No.: EB-2024-0125
2023 Utility Earnings and Disposition of Deferral & Variance Account
Balances – Updated Draft Rate Order**

In accordance with the OEB's Decision issued on September 23, 2025, Enbridge Gas filed the Draft Rate Order (DRO) on September 29, 2025. On October 24, 2025, the City of Kitchener submitted a request to Enbridge Gas to provide an updated table as shown in Exhibit E, Tab 1, page 54 of 55 which would provide principal amounts and final interest to be disposed for 2023. In preparing the response, Enbridge Gas identified an error in the original allocation update as part of the September 29th DRO. The updates to the DRO are outlined below, and an updated DRO has been attached.

Draft Rate Order	Update
Appendix C, Schedule 1 Appendix C, Schedule 3, pg. 1 Appendix C, Schedule 4, pg. 1 Appendix C, Schedule 5	Correction of an error in the allocation of ICM Deferral Account.

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
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)
EB-2024-0125 Intervenors

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE
EB-2024-0125 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 Decision and Order filed September 23, 2025. That is, a total 2023 deferral and variance account balance of \$5.285 million credit, including interest, for disposition effective January 1, 2026. Final 2023 deferral and account balances for dispositions are attached as Appendix A.
2. The draft rate order reflects the Decision and Order's disallowance of \$3.019 million related to the VMS program and the Getting Ontario Connected Act Variance Account (GOCAVA).¹ Table 1 shows the GOCAVA and the supporting calculations showing how the balance has been allocated to the EGD and Union rate zones. Lines 1, 2, 3 and 4 in column (b) reflect the removal of the \$3.019 million from the account, as directed in the Decision and Order.

¹ Decision and Order, September 23, 2025, p.7.

Table 1
Getting Ontario Connected Act Variance Account

Line No.	Particulars (\$ millions)	Allocation to Rate Zone (1)	Account Balance		
			Principal	Interest	Total
		(a)	(b)	(c)	(d) = (b+c)
<u>2023 Getting Ontario Connected</u>					
Allocation - 2023 Number of Locates (2)					
1	EGD rate zone	605,137	17.910	1.487	19.396
2	Union South rate zone	299,532	8.865	0.736	9.601
3	Union North rate zones	<u>71,250</u>	<u>2.109</u>	<u>0.175</u>	<u>2.284</u>
4	Total Balance (lines 1 through 3) (3)	<u>975,919</u>	<u>28.884</u>	<u>2.397</u>	<u>31.281</u>

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, updated to remove principal of \$3.019 million.

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, 2023 to December 31, 2023 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 B - EGD Rate Zone

Schedule 1

Page 1	Unit Rate and Type of Service: Clearing in January 2026
Page 2	Determination of Balances to be Cleared from the 2023 Deferral and Variance Accounts
Page 3	Classification and Allocation of Deferral and Variance Account Balances
Page 4	Allocation by Type of Service
Page 5	Unit Rate by Type of Service
Page 6	2023 Deferral and Variance Account Clearing Bill Adjustment in January 2026 for Typical Customers

Appendix C - Union Rate Zones

Schedule 1	Unit Rate and Type of Service
Schedule 2	2023 Deferral Account Balances
Schedule 3	Allocation of Deferral Account Balances
Schedule 4	Unit Rates for One-time Adjustment
Schedule 5	Calculation of One-time Adjustment for Typical General Service and Contract Customers

APPENDIX A

ENBRIDGE GAS INC.

EB-2024-0125

2023 DEFERRAL AND VARIANCE ACCOUNT
BALANCES FOR DISPOSITIONS

ENBRIDGE GAS
DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym		Forecast for clearance at January 1, 2026			Reference to Evidence
				Col. 1	Col. 2	Col. 3	
				Principal (\$000's)	Interest (\$000's)	Total (\$000's)	
<u>EGD Rate Zone Commodity Related Accounts</u>							
1.	Storage and Transportation D/A	2023 S&TDA		18,705.8	2,098.5	20,804.3	D-1, Page 2
2.	Transactional Services D/A	2023 TSDA		(41,738.1)	(3,464.2)	(45,202.3)	D-1, Page 4
3.	Unaccounted for Gas V/A	2023 UAFVA		(6,922.7)	(461.1)	(7,383.8)	D-1, Page 6
4.	Total Commodity Related Accounts			(29,955.0)	(1,826.8)	(31,781.8)	
<u>EGD Rate Zone Non Commodity Related Accounts</u>							
5.	Average Use True-Up V/A	2023 AUTUVA		14,307.1	1,187.5	15,494.6	D-1, Page 10
6.	Gas Distribution Access Rule Impact D/A	2023 GDARIDA		-	-	-	D-1, Page 23
7.	Deferred Rebate Account	2023 DRA		2,132.7	247.0	2,379.7	D-1, Page 12
8.	Transition Impact of Accounting Changes D/A	2023 TIACDA		-	-	-	D-1, Page 1
9.	Electric Program Earnings Sharing D/A	2023 EPESDA		-	-	-	D-1, Page 23
10.	Open Bill Revenue V/A	2023 OBRVA		-	-	-	D-1, Page 23
11.	Ex-Franchise Third Party Billing Services D/A	2023 EXFTPBSDA		-	-	-	D-1, Page 23
12.	OEB Cost Assessment V/A	2023 OEBCAVA		3,732.8	407.0	4,139.8	D-1, Page 13
13.	Dawn Access Costs D/A	2023 DACDA		-	-	-	D-1, Page 16
14.	Incremental Capital Module D/A - EGD	2020-2023 ICMDA		(4,909.0)	(370.3)	(5,279.3)	C-1, Page 1
15.	RNG Injection Service V/A	2022-2023 RNGISVA		(331.5)	(38.0)	(369.5)	D-1, Page 23
16.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	2023 P&OPEBFAVACPVA		-	-	-	D-1, Page 23
17.	Total EGD Rate Zone (for clearance)			(15,022.9)	(393.7)	(15,416.6)	
<u>Union Rate Zones Gas Supply Accounts</u>							
		<u>OEB Account Number</u>					
18.	Upstream Transportation Optimization	179-131	2023	8,087.2	671.2	8,758.4	E-1, Page 6
19.	Spot Gas Variance Account	179-107	2023	-	-	-	E-1, Page 58
20.	Unabsorbed Demand Costs Variance Account	179-108	2023	41.5	39.0	80.5	E-1, Page 1
21.	Base Service North T-Service TransCanada Capacity	179-153	2023	79.0	7.8	86.8	E-1, Page 52
22.	Total Gas Supply Accounts			8,207.7	718.0	8,925.7	
<u>Union Rate Zones Storage Accounts</u>							
23.	Short-Term Storage and Other Balancing Services	179-70	2023	1,637.5	135.9	1,773.4	E-1, Page 8
<u>Union Rate Zones Other Accounts</u>							
24.	Normalized Average Consumption	179-133	2023	(3,650.8)	(303.9)	(3,954.7)	E-1, Page 13
25.	Deferral Clearing Variance Account	179-132	2023	3,372.3	309.3	3,681.6	E-1, Page 21
26.	OEB Cost Assessment Variance Account	179-151	2023	1,630.3	176.9	1,807.2	E-1, Page 49
27.	Unbundled Services Unauthorized Storage Overrun	179-103	2023	-	-	-	E-1, Page 58
28.	Gas Distribution Access Rule Costs	179-112	2023	-	-	-	E-1, Page 58
29.	Conservation Demand Management	179-123	2023	-	-	-	E-1, Page 58
30.	Parkway West Project Costs	179-136	2023	(696.4)	(68.3)	(764.7)	E-1, Page 25
31.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2022	(3.1)	(0.4)	(3.5)	E-1, Page 29
32.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2023	267.8	17.8	285.6	E-1, Page 41
33.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2023	66.0	(37.6)	28.4	E-1, Page 44
34.	Burlington-Oakville Project Costs	179-149	2023	(43.3)	(4.3)	(47.6)	E-1, Page 47
35.	Panhandle Reinforcement Project Costs	179-156	2023	(1,884.1)	(198.8)	(2,082.9)	E-1, Page 53
36.	Sudbury Replacement Project	179-162	2023	-	-	-	E-1, Page 58
37.	Parkway Obligation Rate Variance	179-138	2023	-	-	-	E-1, Page 58
38.	Unauthorized Overrun Non-Compliance Account	179-143	2023	(45.5)	(5.5)	(51.0)	E-1, Page 58
39.	Incremental Capital Module D/A - UGL	179-159	2019-2023	(383.7)	(514.9)	(898.6)	C-1, Page 1
40.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	179-157	2023	-	(6,207.7)	(6,207.7)	E-1, Page 56
41.	Unaccounted for Gas Volume Variance Account	179-135	2023	-	-	-	E-1, Page 31
42.	Unaccounted for Gas Price Variance Account	179-141	2023	(629.1)	(150.1)	(779.2)	E-1, Page 38
43.	Total Other Accounts			(1,999.6)	(6,987.4)	(8,987.0)	
44.	Total Union Rate Zones (for clearance)			7,845.6	(6,133.5)	1,712.1	
<u>EGI Accounts</u>							
45.	Earnings Sharing D/A	179-382	2023	-	-	-	C-1, Page 1
46.	Tax Variance - Accelerated CCA - EGI	179-383	2023	(28,483.3)	(3,515.3)	(31,998.6)	C-1, Page 12
47.	IRP Operating Costs Deferral Account	179-385	2023	3,080.2	336.8	3,417.0	C-1, Page 15
48.	IRP Capital Costs Deferral Account	179-386	2023	-	-	-	C-1, Page 1
49.	Green Button Initiative D/A	179-387	2023	-	-	-	
50.	Cloud Computing Implementation Costs D/A	179-332	2023	-	-	-	
51.	Getting Ontario Connected V/A	179-324	2023	28,883.5	2,397.3	31,280.8	
52.	Expansion of Natural Gas Distribution Systems V/A	179-380	2023	-	-	-	C-1, Page 1
53.	Accounting Policy Changes D/A - Other - EGI	179-381	2019-2023	5,511.3	209.1	5,720.4	C-1, Page 2
54.	Impacts Arising from the COVID-19 Emergency D/A - EGI	179-384	2020-2021	-	-	-	C-1, Page 1
55.	Total EGI Accounts (for clearance)			8,991.7	(572.1)	8,419.6	
56.	Total Deferral and Variance Accounts (for clearance)			1,814.4	(7,099.3)	(5,284.9)	

APPENDIX B

ENBRIDGE GAS INC.

EB-2024-0125

DRAFT RATE ORDER – EGD RATE ZONE

ENBRIDGE GAS INC.
EGD RATE ZONE
UNIT RATE AND TYPE OF SERVICE: CLEARING IN JANUARY 2026

		COL.1
		<u>UNIT RATE</u>
		(¢/m ³)
<u>Bundled Services:</u>		
RATE 1	- SYSTEM SALES	(0.2594)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.3191
	- DAWN T-SERVICE	0.3191
	- WESTERN T-SERVICE	(0.2594)
RATE 6	- SYSTEM SALES	(0.3273)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2513
	- DAWN T-SERVICE	0.2513
	- WESTERN T-SERVICE	(0.3273)
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	(0.5618)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0167
	- DAWN T-SERVICE	0.0167
	- WESTERN T-SERVICE	0.0000
RATE 110	- SYSTEM SALES	(0.6065)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0279)
	- DAWN T-SERVICE	(0.0279)
	- WESTERN T-SERVICE	(0.6065)
RATE 115	- SYSTEM SALES	(0.6172)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0386)
	- DAWN T-SERVICE	(0.0386)
	- WESTERN T-SERVICE	0.0000
RATE 135	- SYSTEM SALES	(0.6394)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	(0.0608)
	- WESTERN T-SERVICE	0.0000
RATE 145	- SYSTEM SALES	(0.6703)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	(0.0917)
	- WESTERN T-SERVICE	0.0000
RATE 170	- SYSTEM SALES	(0.6045)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0259)
	- DAWN T-SERVICE	(0.0259)
	- WESTERN T-SERVICE	0.0000
RATE 200	- SYSTEM SALES	(0.5392)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0393
	- WESTERN T-SERVICE	0.0000
<u>Unbundled Services (Billing based on CD):</u>		
RATE 125	- All	(2.6415)
RATE 300	- All	(0.4607)
RATE 332	- All	(1.7978)

ENBRIDGE GAS INC.
EGD RATE ZONE
DETERMINATION OF BALANCES TO BE CLEARED
FROM THE 2023 DEFERRAL AND VARIANCE ACCOUNTS

<u>LINE NO.</u>		<u>COL. 1</u> <u>PRINCIPAL</u> <u>FOR CLEARING</u> <u>(\$000)</u>	<u>COL. 2</u> <u>INTEREST</u> <u>(\$000)</u>	<u>COL. 3</u> <u>TOTAL</u> <u>FOR CLEARING</u> <u>(\$000)</u>
<u>EGD RATE ZONE</u>				
1.	TRANSACTIONAL SERVICES D/A	(41,738.1)	(3,464.2)	(45,202.3)
2.	UNACCOUNTED FOR GAS V/A	(6,922.7)	(461.1)	(7,383.8)
3.	STORAGE AND TRANSPORTATION D/A	18,705.8	2,098.5	20,804.3
4.	DEFERRED REBATE ACCOUNT	2,132.7	247.0	2,379.7
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,732.8	407.0	4,139.8
6.	AVERAGE USE TRUE-UP V/A	14,307.1	1,187.5	15,494.6
7.	TRANSITION IMPACT OF ACCT CHANGE D/A	-	-	-
8.	INCREMENTAL CAPTIAL MODULE D/A	(4,909.0)	(370.3)	(5,279.3)
9.	DAWN ACCESS COSTS D/A	-	-	-
10.	RNG INJECTION SERVICES V/A	(331.5)	(38.0)	(369.5)
11.	EGD RATE ZONE SUB-TOTAL	<u>(15,022.9)</u>	<u>(393.7)</u>	<u>(15,416.6)</u>
<u>EGI ACCOUNTS</u>				
12.	TAX VARIANCE - ACCELERATED CCA - EGD RATE ZOI	(15,035.8)	(1,855.7)	(16,891.5)
13.	IRP OPERATING COST DEFERRAL ACCOUNT - EGD R	1,479.0	161.7	1,640.7
14.	GETTING ONTARIO CONNECTED V/A	17,909.8	1,486.5	19,396.3
15.	ACCOUNTING POLICY CHANGES D/A	(8,669.0)	(328.9)	(8,997.9)
16.	EGI SUB-TOTAL	<u>(4,316.0)</u>	<u>(536.3)</u>	<u>(4,852.4)</u>
17.	TOTAL	<u>(19,338.9)</u>	<u>(930.0)</u>	<u>(20,269.0)</u>

ENBRIDGE GAS INC.
 EGD RATE ZONE

CLASSIFICATION AND ALLOCATION OF DEFERRAL AND VARIANCE ACCOUNT BALANCES

LINE NO.	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL. 11
	TOTAL	SALES AND WBT	DELIVERY DEMAND TP > 4"	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	GOCA ALLOCATION
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
CLASSIFICATION											
1. TRANSACTIONAL SERVICES D/A	(45,202.3)	(45,019.0)			(62.4)	(120.9)					
2. UNACCOUNTED FOR GAS V/A	(7,383.8)			(7,383.8)							
3. STORAGE AND TRANSPORTATION D/A	20,804.3				7,082.4	13,721.9					
4. DEFERRED REBATE ACCOUNT	2,379.7			2,379.7							
5. OEB COST ASSESSMENT VARIANCE ACCOUNT	4,139.8								4,139.8		
6. TAX VARIANCE - ACCELERATED CCA - EGI	(16,891.5)								(16,891.5)		
7. AVERAGE USE TRUE-UP V/A	15,494.6						15,494.6				
8. ACCOUNTING POLICY CHANGES D/A	(8,997.9)					(2,849.1)			(6,148.8)		
9. INCREMENTAL CAPITAL MODULE D/A	(5,279.3)		(5,279.3)	0.0			0.0				
10. IRP OPERATING COST DEFERRAL ACCOUNT - EGI	1,640.7								1,640.7		
11. RNG INJECTION SERVICE V/A	(369.5)			(369.5)				0.0			
12. TRANSITION IMPACT OF ACCT CHANGE D/A	0.0								0.0		
13. GETTING ONTARIO CONNECTED V/A	19,396.3									0.0	19,396.3
TOTAL	(20,269.0)	(45,019.0)	(5,279.3)	(5,373.6)	7,020.0	10,751.8	15,494.6	0.0	(17,259.7)	0.0	19,396.3
ALLOCATION											
1.1 RATE 1	(11,815.2)	(26,741.4)	(2,444.9)	(2,217.2)	3,358.5	5,905.6	9,497.3	0.0	(11,322.2)	0.0	12,149.1
1.2 RATE 6	(5,461.3)	(16,644.0)	(2,146.8)	(2,109.5)	3,213.8	4,659.1	5,997.3	0.0	(4,779.3)	0.0	6,348.1
1.3 RATE 9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4 RATE 100	(70.7)	(79.1)	0.0	(23.7)	33.4	52.4	0.0	0.0	(53.7)	0.0	0.0
1.5 RATE 110	(1,111.2)	(761.2)	(119.7)	(594.5)	216.9	25.1	0.0	0.0	(207.2)	0.0	329.5
1.6 RATE 115	(138.0)	(0.9)	(74.1)	(168.3)	31.0	10.0	0.0	0.0	(76.0)	0.0	140.3
1.7 RATE 125	(244.6)	0.0	(424.2)	0.0	0.0	0.0	0.0	0.0	(166.4)	0.0	346.0
1.8 RATE 135	(50.2)	(9.6)	(0.2)	(31.7)	0.0	0.0	0.0	0.0	(9.5)	0.0	0.8
1.9 RATE 145	(44.9)	0.8	(4.9)	(23.6)	(13.7)	0.0	0.0	0.0	(17.0)	0.0	13.5
1.10 RATE 170	(72.3)	(9.0)	(4.8)	(115.6)	67.8	0.0	0.0	0.0	(23.9)	0.0	13.2
1.11 RATE 200	(700.5)	(774.7)	(59.0)	(89.3)	112.2	99.6	0.0	0.0	(43.2)	0.0	53.8
1.12 RATE 300	(0.1)	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	(1.3)	0.0	2.0
1.13 RATE 332	(559.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(559.9)	0.0	0.0
TOTAL	(20,269.0)	(45,019.0)	(5,279.3)	(5,373.6)	7,020.0	10,751.8	15,494.6	0.0	(17,259.7)	0.0	19,396.3

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	COL.11	
	TOTAL	SALES AND WBT	DELIVERY DEMAND TP > 4"	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	GOCA ALLOCATION	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	
Bundled Services:												
RATE 1	- SYSTEM SALES	(11,971.3)	(26,697.0)	(2,412.0)	(2,187.4)	3,313.4	5,826.2	9,369.7	-	(11,170.0)	-	11,985.8
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.0	-	(0.0)	(0.0)	0.0	0.0	0.0	-	(0.0)	-	0.0
	- DAWN T-SERVICE	176.0	-	(28.8)	(26.1)	39.6	69.6	112.0	-	(133.5)	-	143.3
	- WBT	(19.9)	(44.5)	(4.0)	(3.6)	5.5	9.7	15.6	-	(18.6)	-	20.0
RATE 6	- SYSTEM SALES	(9,165.1)	(16,202.7)	(1,351.0)	(1,327.6)	2,022.5	2,932.1	3,774.2	-	(3,007.8)	-	3,995.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	96.7	-	(18.6)	(18.2)	27.8	40.3	51.9	-	(41.3)	-	54.9
	- DAWN T-SERVICE	3,856.8	-	(740.4)	(727.5)	1,108.4	1,606.9	2,068.4	-	(1,648.3)	-	2,189.4
	- WBT	(249.6)	(441.3)	(36.8)	(36.2)	55.1	79.9	102.8	-	(81.9)	-	108.8
RATE 9	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	(76.8)	(79.1)	-	(6.5)	9.1	14.3	-	-	(14.7)	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(0.1)	-	-	0.2	(0.2)	(0.4)	-	-	0.4	-	-
	- DAWN T-SERVICE	6.1	-	-	(17.4)	24.5	38.4	-	-	(39.4)	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	(728.7)	(695.2)	(11.5)	(57.0)	20.8	2.4	-	-	(19.8)	-	31.6
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(14.3)	-	(4.9)	(24.3)	8.8	1.0	-	-	(8.5)	-	13.4
	- DAWN T-SERVICE	(299.0)	-	(102.2)	(507.9)	185.3	21.4	-	-	(177.0)	-	281.5
	- WBT	(69.2)	(66.0)	(1.1)	(5.4)	2.0	0.2	-	-	(1.9)	-	3.0
RATE 115	- SYSTEM SALES	(1.0)	(0.9)	(0.0)	(0.1)	0.0	0.0	-	-	(0.0)	-	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(40.9)	-	(22.1)	(50.2)	9.3	3.0	-	-	(22.7)	-	41.8
	- DAWN T-SERVICE	(96.2)	-	(52.0)	(118.0)	21.8	7.0	-	-	(53.3)	-	98.4
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	(10.6)	(9.6)	(0.0)	(0.8)	-	-	-	-	(0.2)	-	0.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	(39.7)	-	(0.2)	(30.9)	-	-	-	-	(9.3)	-	0.8
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 145	- SYSTEM SALES	0.9	0.8	0.0	0.1	0.0	-	-	-	0.0	-	(0.0)
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	(45.9)	-	(4.9)	(23.7)	(13.8)	-	-	-	(17.1)	-	13.6
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	(9.4)	(9.0)	(0.0)	(0.7)	0.4	-	-	-	(0.2)	-	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(27.8)	-	(2.1)	(50.7)	29.7	-	-	-	(10.5)	-	5.8
	- DAWN T-SERVICE	(35.1)	-	(2.7)	(64.2)	37.6	-	-	-	(13.3)	-	7.4
	- WBT	-	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	(722.0)	(774.7)	(41.9)	(63.5)	79.7	70.8	-	-	(30.7)	-	38.2
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	21.5	-	(17.1)	(25.9)	32.5	28.8	-	-	(12.5)	-	15.6
	- WBT	-	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)												
RATE 125		(244.6)	-	(424.2)	-	-	-	-	-	(166.4)	-	346.0
RATE 300		(0.1)	-	(0.7)	-	-	-	-	-	(1.3)	-	2.0
RATE 332		(559.9)	-	-	-	-	-	-	-	(559.9)	-	-
		(20,269.0)	(45,019.0)	(5,279.3)	(5,373.6)	7,020.0	10,751.8	15,494.6	0.0	(17,259.7)	0.0	19,396.3

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	COL. 11	
	TOTAL	SALES AND WBT	DELIVERY DEMAND TP > 4"	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	GOCA ALLOCATION	
	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	
Bundled Services:												
RATE 1	- SYSTEM SALES	(0.2594)	(0.5785)	(0.0523)	(0.0474)	0.0718	0.1263	0.2030	0.0000	(0.2421)	0.0000	0.2597
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3191	0.0000	(0.0523)	(0.0474)	0.0718	0.1263	0.2030	0.0000	(0.2421)	0.0000	0.2597
	- DAWN T-SERVICE	0.3191	0.0000	(0.0523)	(0.0474)	0.0718	0.1263	0.2030	0.0000	(0.2421)	0.0000	0.2597
	- WESTERN T-SERVICE	(0.2594)	(0.5785)	(0.0523)	(0.0474)	0.0718	0.1263	0.2030	0.0000	(0.2421)	0.0000	0.2597
RATE 6	- SYSTEM SALES	(0.3273)	(0.5785)	(0.0482)	(0.0474)	0.0722	0.1047	0.1348	0.0000	(0.1074)	0.0000	0.1426
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2513	0.0000	(0.0482)	(0.0474)	0.0722	0.1047	0.1348	0.0000	(0.1074)	0.0000	0.1426
	- DAWN T-SERVICE	0.2513	0.0000	(0.0482)	(0.0474)	0.0722	0.1047	0.1348	0.0000	(0.1074)	0.0000	0.1426
	- WESTERN T-SERVICE	(0.3273)	(0.5785)	(0.0482)	(0.0474)	0.0722	0.1047	0.1348	0.0000	(0.1074)	0.0000	0.1426
RATE 9	- SYSTEM SALES	0.0000	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	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	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	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	0.0000
RATE 100	- SYSTEM SALES	(0.5618)	(0.5785)	0.0000	(0.0474)	0.0668	0.1047	0.0000	0.0000	(0.1074)	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	0.0000
	- ONTARIO T-SERVICE	0.0167	0.0000	0.0000	(0.0474)	0.0668	0.1047	0.0000	0.0000	(0.1074)	0.0000	0.0000
	- DAWN T-SERVICE	0.0167	0.0000	0.0000	(0.0474)	0.0668	0.1047	0.0000	0.0000	(0.1074)	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	0.0000
RATE 110	- SYSTEM SALES	(0.6065)	(0.5785)	(0.0095)	(0.0474)	0.0173	0.0020	0.0000	0.0000	(0.0165)	0.0000	0.0263
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0279)	0.0000	(0.0095)	(0.0474)	0.0173	0.0020	0.0000	0.0000	(0.0165)	0.0000	0.0263
	- DAWN T-SERVICE	(0.0279)	0.0000	(0.0095)	(0.0474)	0.0173	0.0020	0.0000	0.0000	(0.0165)	0.0000	0.0263
	- WESTERN T-SERVICE	(0.6065)	(0.5785)	(0.0095)	(0.0474)	0.0173	0.0020	0.0000	0.0000	(0.0165)	0.0000	0.0263
RATE 115	- SYSTEM SALES	(0.6172)	(0.5785)	(0.0209)	(0.0474)	0.0087	0.0028	0.0000	0.0000	(0.0214)	0.0000	0.0395
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0386)	0.0000	(0.0209)	(0.0474)	0.0087	0.0028	0.0000	0.0000	(0.0214)	0.0000	0.0395
	- DAWN T-SERVICE	(0.0386)	0.0000	(0.0209)	(0.0474)	0.0087	0.0028	0.0000	0.0000	(0.0214)	0.0000	0.0395
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 135	- SYSTEM SALES	(0.6394)	(0.5785)	(0.0004)	(0.0474)	0.0000	0.0000	0.0000	0.0000	(0.0142)	0.0000	0.0012
	- BUY/SELL	0.0000	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	0.0000
	- DAWN T-SERVICE	(0.0608)	0.0000	(0.0004)	(0.0474)	0.0000	0.0000	0.0000	0.0000	(0.0142)	0.0000	0.0012
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 145	- SYSTEM SALES	(0.6703)	(0.5785)	(0.0098)	(0.0474)	(0.0275)	0.0000	0.0000	0.0000	(0.0342)	0.0000	0.0272
	- BUY/SELL	0.0000	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	0.0000
	- DAWN T-SERVICE	(0.0917)	0.0000	(0.0098)	(0.0474)	(0.0275)	0.0000	0.0000	0.0000	(0.0342)	0.0000	0.0272
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 170	- SYSTEM SALES	(0.6045)	(0.5785)	(0.0020)	(0.0474)	0.0278	0.0000	0.0000	0.0000	(0.0098)	0.0000	0.0054
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0259)	0.0000	(0.0020)	(0.0474)	0.0278	0.0000	0.0000	0.0000	(0.0098)	0.0000	0.0054
	- DAWN T-SERVICE	(0.0259)	0.0000	(0.0020)	(0.0474)	0.0278	0.0000	0.0000	0.0000	(0.0098)	0.0000	0.0054
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 200	- SYSTEM SALES	(0.5392)	(0.5785)	(0.0313)	(0.0474)	0.0595	0.0529	0.0000	0.0000	(0.0229)	0.0000	0.0286
	- BUY/SELL	0.0000	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	0.0000
	- DAWN T-SERVICE	0.0393	0.0000	(0.0313)	(0.0474)	0.0595	0.0529	0.0000	0.0000	(0.0229)	0.0000	0.0286
	- WESTERN T-SERVICE	0.0000	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	(2.6415)	0.0000	(4.5809)	0.0000	0.0000	0.0000	0.0000	0.0000	(1.7967)	0.0000	3.7360
	- Customer-specific **											
RATE 300	- All	(0.4607)	0.0000	(4.5809)	0.0000	0.0000	0.0000	0.0000	0.0000	(8.4869)	0.0000	12.6071
	- Customer-specific **											
RATE 332	- All	(1.7978)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(1.7978)	0.0000	0.0000

Notes:
 * Unit Rates derived based on 2023 actual volumes

ENBRIDGE GAS INC.
EGD RATE ZONE
2023 DEFERRAL AND VARIANCE ACCOUNT CLEARING
BILL ADJUSTMENT IN JANUARY 2026 FOR TYPICAL CUSTOMERS

LINE 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 (\$)
1.1	RATE 1 RESIDENTIAL																	
1.2	Heating & Water Heating	2,400	(0.2594)	0.3191	0.3191	(0.2594)	(6.23)	7.66	7.66	(6.23)								
2.1	RATE 6 COMMERCIAL																	
2.2	Heating & Other Uses	22,606	(0.3273)	0.2513	0.2513	(0.3273)	(73.98)	56.81	56.81	(73.98)								
2.3	General Use	43,285	(0.3273)	0.2513	0.2513	(0.3273)	(141.65)	108.77	108.77	(141.65)								
	CONTRACT SERVICE																	
3.1	RATE 100																	
3.2	Industrial - small size	339,188	(0.5618)	0.0167	0.0167	0.0000	(1,905.57)	56.79	56.79	-								
4.1	RATE 110																	
4.2	Industrial - small size, 50% LF	598,568	(0.6065)	(0.0279)	(0.0279)	(0.6065)	(3,630.02)	(167.03)	(167.03)	(3,630.02)								
4.3	Industrial - avg. size, 75% LF	9,976,121	(0.6065)	(0.0279)	(0.0279)	(0.6065)	(60,500.34)	(2,783.88)	(2,783.88)	(60,500.34)								
5.1	RATE 115																	
5.2	Industrial - small size, 80% LF	4,471,609	(0.6172)	(0.0386)	(0.0386)	0.0000	(27,597.23)	(1,726.91)	(1,726.91)	-								
6.1	RATE 135																	
6.2	Industrial - Seasonal Firm	598,567	(0.6394)	0.0000	(0.0608)	0.0000	(3,827.02)	-	(364.04)	-								
7.1	RATE 145																	
7.2	Commercial - avg. size	598,568	(0.6703)	0.0000	(0.0917)	0.0000	(4,011.94)	-	(548.95)	-								
8.1	RATE 170																	
8.2	Industrial - avg. size, 75% LF	9,976,121	(0.6045)	(0.0259)	(0.0259)	0.0000	(60,304.68)	(2,588.22)	(2,588.22)	-								

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-2024-0125

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rate and Type of Service
2023 Deferral Account Disposition

Line No.	Particulars	Sales/System Gas	Bundled T-Service	T-Service
		Unit Rate for Billing	Unit Rate for Billing	Unit Rate for Billing
		Unit Rate	Unit Rate	Unit Rate
		(cents/m ³)	(cents/m ³)	(cents/m ³)
		(a)	(b)	(c)
<u>Union North West</u>				
1	Rate 01	0.0197	0.0197	0.2988
2	Rate 10	0.7241	0.7241	0.8772
3	Rate 20	0.4836	0.4836	0.0129
4	Rate 25	0.1487	0.1487	0.0067
5	Rate 100	0.0131	0.0131	0.0131
6	Bundled-T Storage Service (\$/GJ)	-	-	0.088
<u>Union North East</u>				
7	Rate 01	0.0246	0.0246	0.2988
8	Rate 10	0.6463	0.6463	0.8772
9	Rate 20	(3.2680)	(3.2680)	0.0129
10	Rate 25	(0.1139)	(0.1139)	0.0067
11	Rate 100	0.0131	0.0131	0.0131
12	Bundled-T Storage Service (\$/GJ)	-	-	0.088
13	North T-Service Transportation from Dawn Base Service (\$/GJ)	-	-	0.365
<u>Union South</u>				
14	Rate M1	0.4255	0.0584	-
15	Rate M2	0.3643	(0.0027)	-
16	Rate M4	0.3489	(0.0182)	-
17	Rate M5	0.5836	0.2166	-
18	Rate M7	0.3600	(0.0071)	-
19	Rate M9	0.3616	(0.0054)	-
20	Rate T1	-	-	(0.0076)
21	Rate T2	-	-	(0.0062)
22	Rate T3	-	-	0.0076

ENBRIDGE GAS INC.

Union Rate Zones

2023 Deferral Account Balances To Be Cleared

Year Ending December 31, 2023

Line No.	Account Number	Account Name (\$000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	8,087	671	8,758
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	42	39	80.5
4	179-153	Base Service North T-Service TransCanada Capacity	79	8	87
5	179-070	Short-Term Storage and Other Balancing Services	1,638	136	1,773
6	179-133	Normalized Average Consumption	(3,651)	(304)	(3,955)
7	179-132	Deferral Clearing Variance Account	3,372	309	3,682
8	179-151	OEB Cost Assessment Variance Account	1,630	177	1,807
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	(696)	(68)	(765)
13	179-137	Brantford-Kirkwall/Parkway D Project Costs	(3)	(0)	(4)
14	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	268	18	286
15	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	66	(38)	28
16	179-149	Burlington-Oakville Project Costs	(43)	(4)	(48)
17	179-156	Panhandle Reinforcement Project Costs	(1,884)	(199)	(2,083)
18	179-162	Sudbury Replacement Project	-	-	-
19	179-138	Parkway Obligation Rate Variance	-	-	-
20	179-143	Unauthorized Overrun Non-Compliance Account	(46)	(6)	(51)
21	179-159	Incremental Capital Module D/A	(384)	(515)	(899)
22	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(6,208)	(6,208)
23	179-135	Unaccounted for Gas Volume Variance Account	-	-	-
24	179-141	Unaccounted for Gas Price Variance Account	(629)	(150)	(779)
25	Total for Union Rate Zone Specific Accounts (Lines 1 through 24)		<u>7,846</u>	<u>(6,134)</u>	<u>1,712</u>
26	179-382	Earnings Sharing (Union Rate Zones Portion)	-	-	-
27	179-383	Tax Variance - Accelerated CCA (Union Rate Zones Portion)	(13,448)	(1,660)	(15,107)
28	179-385	IRP Operating Costs Deferral Account (Union Rate Zones Portion)	1,601	175	1,776
29	179-386	IRP Capital Costs Deferral Account	-	-	-
30	179-387	Green Button Initiative Deferral Account	-	-	-
31	179-XXX	Cloud Computing Implementation Costs D/A	-	-	-
32	179-324	Getting Ontario Connected V/A	10,974	911	11,885
33	179-380	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zones Portion)	-	-	-
34	179-381	Accounting Policy Changes D/A - Other-(Union Rate Zones Portion)	14,180	538	14,718
35	179-384	Impacts Arising from the COVID-19 Emergency D/A -(Union Rate Zones Portion)	-	-	-
36	Total for EGI Accounts allocated to Union Rate Zones (Lines 26 through 35)		<u>13,307</u>	<u>(36)</u>	<u>13,272</u>
37	Total Union Rate Zones Deferral Account Balances (Line 25 + Line 36)		<u>21,153</u>	<u>(6,169)</u>	<u>14,984</u>

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

Line No.	Particulars (\$000's)	Acct No.	Union North					Union South													Total (w)				
			Rate 01 (b)	Rate 10 (c)	Rate 20 (d)	Rate 100 (e)	Rate 25 (f)	M1 (g)	M2 (h)	M4 (i)	M5A (j)	M7 (k)	M9 (l)	M10 (m)	T1 (n)	T2 (o)	T3 (p)	M12 (q)	M13 (r)	Excess Utility (s)		C1 (t)	M16 (u)	M17 (v)	
Gas Supply Related Deferrals:																									
1	Upstream Transportation Optimization	179-131	(678)	(265)	(137)	-	15	8,075	1,484	153	5	55	51	-	-	-	-	-	-	-	-	-	-	-	8,758
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,889)	(386)	(79)	-	-	2,001	368	38	1	14	13	-	-	-	-	-	-	-	-	-	-	80	
4	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	64	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87	
5	Total Gas Supply Related Deferrals		(2,568)	(651)	(152)	23	15	10,076	1,851	191	6	69	64	-	-	-	-	-	-	-	-	-	-	8,925	
Storage Related Deferrals:																									
6	Short-Term Storage and Other Balancing Services	179-70	242	69	37	1	-	552	209	93	1	52	10	-	40	422	45	-	-	-	-	-	-	-	1,773
Delivery Related Deferrals:																									
7	Normalized Average Consumption (NAC)	179-133	761	2,281	-	-	-	(5,858)	(1,139)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,955)
8	Deferral Clearing Variance Account	179-132	640	210	3	3	1	2,011	791	2	0	2	0	-	1	16	1	-	-	-	-	-	-	-	3,682
9	OEB Cost Assessment Variance Account	179-151	362	31	27	24	11	913	86	32	36	9	1	23	64	7	170	0	7	-	4	0	-	1,807	
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	5	(10)	(1)	2	1	130	5	3	4	0	(0)	5	24	(2)	(938)	0	1	4	0	-	-	(765)	
14	Brantford-Kirkwall/Parkway D Project Costs	179-137	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	-	(4)	
15	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(7)	4	0	(1)	(1)	(86)	(8)	(4)	(3)	(1)	(0)	(4)	(23)	(0)	420	(0)	(0)	(0)	(0)	-	-	286	
16	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	(41)	(1)	(2)	(3)	(1)	(101)	(1)	(1)	(4)	0	0	(2)	(2)	2	168	0	(2)	(1)	(0)	-	-	28	
17	Burlington-Oakville Project Costs	179-149	(3)	(0)	(0)	(0)	(0)	(23)	(7)	(2)	(0)	(1)	(0)	(2)	(12)	(2)	6	0	(0)	0	0	-	-	(48)	
18	Panhandle Reinforcement Project Costs	179-156	(43)	(7)	(5)	(4)	(1)	(478)	(153)	(157)	(6)	(35)	(0)	(104)	(760)	(2)	(56)	(0)	(1)	(223)	(48)	-	-	(2,083)	
19	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	(20)	(7)	(4)	(0)	(2)	(0)	(1)	(15)	(2)	-	-	-	-	-	-	-	(51)	
22	Incremental Capital Module	179-159	-	-	-	-	-	(427)	(155)	(75)	(4)	(35)	(3)	(31)	(157)	(12)	-	-	-	-	-	-	-	(899)	
23	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential V/A	179-157	(1,247)	(114)	(112)	(94)	(45)	(3,054)	(295)	(124)	(142)	(31)	(5)	(85)	(215)	(24)	(588)	(0)	(20)	(13)	(1)	-	-	(6,208)	
24	Unaccounted for Gas Volume Variance Account	179-135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Unaccounted for Gas Price Variance Account	179-141	(61)	(9)	(1)	-	(4)	(290)	(114)	(56)	(6)	(76)	(10)	-	-	-	-	(3)	-	(146)	(3)	-	-	(779)	
26	Earnings Sharing (Union Rate Zones Portion)	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Tax Variance - Accelerated CCA -(Union Rate Zones Portion)	179-383	(2,685)	(414)	(293)	(226)	(80)	(5,864)	(888)	(221)	(187)	(77)	(15)	(153)	(677)	(89)	(3,116)	(2)	(87)	(28)	(4)	-	-	(15,107)	
28	IRP Operating Costs Deferral Account -(Union Rate Zones Portion)	179-385	376	77	92	99	24	570	86	21	18	7	1	15	66	9	303	0	8	3	0	-	-	1,776	
29	IRP Capital Costs Deferral Account -(Union Rate Zones Portion)	179-386	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Green Button Initiative Deferral Account -(Union Rate Zones Portion)	179-387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Cloud Computing Implementation Costs D/A	179-XXX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Getting Ontario Connected V/A	179-324	1,869	158	118	104	35	8,024	694	174	238	56	-	120	295	-	-	-	-	-	-	-	-	11,885	
33	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zones Portion)	179-380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Accounting Policy Changes D/A - Other-(Union Rate Zones Portion)	179-381	2,616	403	286	220	78	5,713	866	215	182	75	14	149	660	87	3,036	2	85	27	4	-	-	14,718	
35	Impacts Arising from the COVID-19 Emergency D/A -(Union Rate Zones Portion)	179-384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total Delivery-Related Deferrals		2,542	2,609	112	124	17	1,156	(240)	(196)	127	(107)	(15)	(70)	(737)	(26)	(577)	(3)	(9)	(372)	(52)	-	-	4,285	
37	Total 2023 Storage and Delivery Disposition (Line 6 + Line 36)		2,784	2,678	150	125	17	1,709	(31)	(103)	128	(55)	(5)	(30)	(315)	19	(577)	(3)	(9)	(372)	(52)	-	-	6,058	
38	Total 2023 Deferral Account Disposition (Line 5 + Line 37)		216	2,027	(2)	148	32	11,785	1,820	88	134	14	59	(30)	(315)	19	(577)	(3)	(9)	(372)	(52)	-	-	14,983	
39	Earnings Sharing Deferral Account - EGI	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Grand Total (Line 38 + Line 39)		216	2,027	(2)	148	32	11,785	1,820	88	134	14	59	(30)	(315)	19	(577)	(3)	(9)	(372)	(52)	-	-	14,983	

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2023 Gas Supply Related Deferral Accounts by Union North East and Union North West

Line No.	Particulars (\$000's)	Acct No. (a)	Rate 01 (b)	Rate 10 (c)	Rate 20 (d)	Rate 100 (e)	Rate 25 (f)	Total (g) = (sum b:f)
<u>Union North West</u>								
<u>Gas Supply Related Deferrals:</u>								
1	Spot Gas Variance Account	179-107	-	-	-	-	-	-
2	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,306)	(246)	(57)	-	-	(1,608)
3	Upstream Transportation Optimization	179-131	577	140	65	-	44	825
4	Total Gas Supply Related Deferrals		(729)	(106)	8	-	44	(783)
<u>Storage Related Deferrals:</u>								
5	Short-Term Storage and Other Balancing Services (1)	179-70	69	17	3	-	-	90
6	Total North West Deferral Account Disposition (Line 4 + Line 5)		(660)	(89)	12	-	44	(693)
<u>Union North East</u>								
<u>Gas Supply Related Deferrals:</u>								
7	Spot Gas Variance Account	179-107	-	-	-	-	-	-
8	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(583)	(140)	(22)	-	-	(746)
9	Upstream Transportation Optimization	179-131	(1,255)	(404)	(202)	-	(29)	(1,890)
10	Total Gas Supply Related Deferrals		(1,839)	(545)	(224)	-	(29)	(2,636)
<u>Storage Related Deferrals:</u>								
11	Short-Term Storage and Other Balancing Services (1)	179-70	173	51	22	-	-	247
12	Total North East Deferral Account Disposition (Line 10 + Line 11)		(1,666)	(493)	(201)	-	(29)	(2,389)
<u>Total North</u>								
<u>Gas Supply Related Deferrals:</u>								
13	Spot Gas Variance Account	179-107	-	-	-	-	-	-
14	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(1,889)	(386)	(79)	-	-	(2,354)
15	Upstream Transportation Optimization	179-131	(678)	(265)	(137)	-	15	(1,065)
16	Total North Gas Supply Related Deferrals		(2,568)	(651)	(215)	-	15	(3,419)
<u>Storage Related Deferrals:</u>								
17	Short-Term Storage and Other Balancing Services (1)	179-70	242	69	26	-	-	337
18	Total North Deferral Account Disposition (Line 16 + Line 17)		(2,325)	(582)	(190)	-	15	(3,083)

Notes:

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

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rates for One-Time Adjustment - Delivery
2023 Deferral Account Disposition

Line No.	Particulars	Rate Class	2023 Deferral Balances (\$000's) (a)	2023 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2023 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
<u>Union North</u>							
1	Small Volume General Service	01	2,784	-	2,784	931,782	0.2988
2	Large Volume General Service	10	2,678	-	2,678	305,249	0.8772
3	Medium Volume Firm Service	20	138	-	138	1,074,225	0.0129
4	Large Volume High Load Factor	100	124	-	124	942,952	0.0131
5	Large Volume Interruptible	25	17	-	17	255,665	0.0067
<u>Union South</u>							
6	Small Volume General Service	M1	1,709	-	1,709	2,925,618	0.0584
7	Large Volume General Service	M2	(31)	-	(31)	1,150,624	(0.0027)
8	Firm Com/Ind Contract	M4	(103)	-	(103)	564,595	(0.0182)
9	Interruptible Com/Ind Contract	M5	128	-	128	58,966	0.2166
10	Special Large Volume Contract	M7	(55)	-	(55)	769,537	(0.0071)
11	Large Wholesale	M9	(5)	-	(5)	97,880	(0.0054)
12	Contract Carriage Service	T1	(30)	-	(30)	397,887	(0.0076)
13	Contract Carriage Service	T2	(315)	-	(315)	5,069,101	(0.0062)
14	Contract Carriage-Wholesale	T3	19	-	19	255,245	0.0076

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rates for One-Time Adjustment - Gas Supply Commodity
2023 Deferral Account Disposition

Line No.	Particulars	Rate Class	2023	2023	Deferral	2023	Unit Rate (cents/m ³)
			Deferral Balances (\$000's)	Earnings Sharing Mechanism (\$000's)	Balance for Disposition (\$000's)	Actual Volume (10 ³ m ³)	
			(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
1	Small Volume General Service	M1	10,076	-	10,076	2,744,946	0.3671
2	Large Volume General Service	M2	1,851	-	1,851	504,297	0.3671
3	Firm Com/Ind Contract	M4	191	-	191	51,991	0.3671
4	Interruptible Com/Ind Contract	M5	6	-	6	1,767	0.3671
5	Special Large Volume Contract	M7	69	-	69	18,856	0.3671
6	Large Wholesale	M9	64	-	64	17,445	0.3671

ENBRIDGE GAS INC.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2023 Deferral Account Disposition

Line No.	Particulars	Rate Class	2023 Deferral Balances (\$000's) (a)	2023 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2023 Actual Volume/ Demand (d)	Billing Units	Unit Volumetric/ Demand Rate (cents/m ³) (e) = (c / d) * 100
<u>Gas Supply Transportation Charges</u>								
<u>Union North West</u>								
1	Small Volume General Service	01	(729)	-	(729)	261,185	10 ³ m ³	(0.2791)
2	Large Volume General Service	10	(106)	-	(106)	69,381	10 ³ m ³	(0.1531)
3	Medium Volume Firm Service	20	8	-	8	1,764	10 ³ m ³ /d	0.4707
4	Large Volume Interruptible	25	44	-	44	30,655	10 ³ m ³	0.1421
<u>Union North East</u>								
5	Small Volume General Service	01	(1,839)	-	(1,839)	670,597	10 ³ m ³	(0.2742)
6	Large Volume General Service	10	(545)	-	(545)	235,867	10 ³ m ³	(0.2310)
7	Medium Volume Firm Service	20	(224)	-	(224)	6,820	10 ³ m ³ /d	(3.2808)
8	Large Volume Interruptible	25	(29)	-	(29)	23,960	10 ³ m ³	(0.1206)
North T-Service Transportation from Dawn								
9	Base Service (\$/GJ)	20T/100T	87	-	87	237,864	GJ/d	0.365
<u>Storage (\$/GJ)</u>								
10	Bundled-T Storage Service	20T/100T	12	-	12	141,504	GJ/d	0.088

ENBRIDGE GAS INC.
 Union Rate Zones
 Storage and Transportation Service Amounts for Disposition
2023 Deferral Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	2023 Deferral Balances (a)	2023 Earnings Sharing Mechanism (b)	Deferral Balance for Disposition (c) = (a + b)
1	Transportation	M12	(577)	-	(577)
2	Transportation of Locally Produced Ga	M13	(3)	-	(3)
3	Cross Franchise Transportation	C1	(372)	-	(372)
4	Storage and Transportation Services	M16	(52)	-	(52)
5	Transportation Service	M17	-	-	-

Notes:

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

ENBRIDGE GAS INC.

Union Rate Zones

Calculation of One-Time Adjustments for Typical General Service Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (1) (b)	Bill Impact (\$) (c) = (a x b) / 100
<u>Small Volume General Service</u>				
<u>Rate M1 - Union South</u>				
1	Delivery	0.0584	2,200	1.29
2	Commodity	0.3671	2,200	8.08
3	Sales Service Impact	0.4255		9.37
4	Direct Purchase Impact			1.29
<u>Rate 01 - Union North West</u>				
5	Delivery	0.2988	2,200	6.57
6	Commodity	-	2,200	-
7	Transportation	(0.2791)	2,200	(6.14)
8	Sales Service Impact	0.0197		0.43
9	Bundled-T (Direct Purchase) Impact			0.43
<u>Rate 01 - Union North East</u>				
10	Delivery	0.2988	2,200	6.57
11	Commodity	-	2,200	-
12	Transportation	(0.2742)	2,200	(6.03)
13	Sales Service Impact	0.0246		0.54
14	Bundled-T (Direct Purchase) Impact			0.54
<u>Large Volume General Service</u>				
<u>Rate M2 - Union South</u>				
15	Delivery	(0.0027)	73,000	(1.99)
16	Commodity	0.3671	73,000	267.96
17	Sales Service Impact	0.3643		265.97
18	Direct Purchase Impact			(1.99)
<u>Rate 10 - Union North West</u>				
19	Delivery	0.8772	93,000	815.80
20	Commodity	-	93,000	-
21	Transportation	(0.1531)	93,000	(142.39)
22	Sales Service Impact	0.7241		673.42
23	Bundled-T (Direct Purchase) Impact			673.42
<u>Rate 10 - Union North East</u>				
24	Delivery	0.8772	93,000	815.80
25	Commodity	-	93,000	-
26	Transportation	(0.2310)	93,000	(214.79)
27	Sales Service Impact	0.6463		601.02
28	Bundled-T (Direct Purchase) Impact			601.02

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

Line No.	Particulars	Rate (cents/m ³) (a)	Billing Units (m ³) (b)	Bill Impact (\$)(1) (c)
<u>Union North</u>				
<u>Small Rate 20 - Union North West</u>				
1	Delivery	0.0129	3,000,000	386
2	Transportation	0.4707	14,000	791
3	Sales Service Impact	0.4836		1,177
4	Bundled-T (Direct Purchase) Impact			1,177
<u>Large Rate 20 - Union North West</u>				
5	Delivery	0.0129	15,000,000	1,932
6	Transportation	0.4707	60,000	3,389
7	Sales Service Impact	0.4836		5,321
8	Bundled-T (Direct Purchase) Impact			5,321
<u>Small Rate 20 - Union North East</u>				
9	Delivery	0.0129	3,000,000	386
10	Transportation	(3.2808)	14,000	(5,512)
11	Sales Service Impact	(3.2680)		(5,125)
12	Bundled-T (Direct Purchase) Impact			(5,125)
<u>Large Rate 20 - Union North East</u>				
13	Delivery	0.0129	15,000,000	1,932
14	Transportation	(3.2808)	60,000	(23,622)
15	Sales Service Impact	(3.2680)		(21,690)
16	Bundled-T (Direct Purchase) Impact			(21,690)
<u>Average Rate 25 - Union North West</u>				
17	Delivery	0.0067	2,275,000	152
18	Transportation	0.1421	2,275,000	3,232
19	Sales Service Impact	0.1487		3,383
20	Bundled-T (Direct Purchase) Impact			3,383
<u>Average Rate 25 - Union North East</u>				
21	Delivery	0.0067	2,275,000	152
22	Transportation	(0.1206)	2,275,000	(2,743)
23	Sales Service Impact	(0.1139)		(2,592)
24	Bundled-T (Direct Purchase) Impact			(2,592)
<u>Small Rate 100</u>				
25	T-Service (Direct Purchase) Impact	0.0131	27,000,000	3,546
<u>Large Rate 100</u>				
26	T-Service (Direct Purchase) Impact	0.0131	240,000,000	31,519
<u>Union South</u>				
<u>Small Rate M4</u>				
27	Delivery	(0.0182)	875,000	(159)
28	Commodity	0.3671	875,000	3,212
29	Sales Service Impact	0.3489		3,053
30	Direct Purchase Impact			(159)
<u>Large Rate M4</u>				
31	Delivery	(0.0182)	12,000,000	(2,182)
32	Commodity	0.3671	12,000,000	44,048
33	Sales Service Impact	0.3489		41,866
34	Direct Purchase Impact			(2,182)

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

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

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Billing Units (m ³) (b)	Bill Impact (\$ (1)) (c)
<u>Union South (continued)</u>				
<u>Small Rate M5 Interruptible</u>				
1	Delivery	0.2166	825,000	1,787
2	Commodity	0.3671	825,000	3,028
3	Sales Service Impact	0.5836		4,815
4	Direct Purchase Impact			1,787
<u>Large Rate M5 Interruptible</u>				
5	Delivery	0.2166	6,500,000	14,077
6	Commodity	0.3671	6,500,000	23,859
7	Sales Service Impact	0.5836		37,936
8	Direct Purchase Impact			14,077
<u>Small Rate M7</u>				
9	Delivery	(0.0071)	36,000,000	(2,561)
10	Commodity	0.3671	36,000,000	132,143
11	Sales Service Impact	0.3600		129,582
12	Direct Purchase Impact			(2,561)
<u>Large Rate M7</u>				
13	Delivery	(0.0071)	52,000,000	(3,699)
14	Commodity	0.3671	52,000,000	190,873
15	Sales Service Impact	0.3600		187,174
16	Direct Purchase Impact			(3,699)
<u>Small Rate M9</u>				
17	Delivery	(0.0054)	6,950,000	(377)
18	Commodity	0.3671	6,950,000	25,511
19	Sales Service Impact	0.3616		25,134
20	Direct Purchase Impact			(377)
<u>Large Rate M9</u>				
21	Delivery	(0.0054)	20,178,000	(1,095)
22	Commodity	0.3671	20,178,000	74,066
23	Sales Service Impact	0.3616		72,971
24	Direct Purchase Impact			(1,095)
<u>Small Rate T1</u>				
29	Direct Purchase Impact	(0.0076)	7,537,000	(569)
<u>Average Rate T1</u>				
30	Direct Purchase Impact	(0.0076)	11,565,938	(873)
<u>Large Rate T1</u>				
31	Direct Purchase Impact	(0.0076)	25,624,080	(1,935)
<u>Small Rate T2</u>				
32	Direct Purchase Impact	(0.0062)	59,256,000	(3,684)
<u>Average Rate T2</u>				
33	Direct Purchase Impact	(0.0062)	197,789,850	(12,295)
<u>Large Rate T2</u>				
34	Direct Purchase Impact	(0.0062)	370,089,000	(23,006)
<u>Large Rate T3</u>				
35	Direct Purchase Impact	0.0076	272,712,000	20,666

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