



Ontario
Energy
Board

Commission
de l'énergie
de l'Ontario

RATE ORDER

EB-2024-0125

ENBRIDGE GAS INC.

**2023 Deferral and Variance Account Disposition and Earnings
Sharing Application**

BEFORE: David Sword
Presiding Commissioner

Allison Duff
Commissioner

November 11, 2025

1 OVERVIEW

This is a final rate order of the Ontario Energy Board (OEB) regarding an application filed by Enbridge Gas Inc. (Enbridge Gas) under section 36 of the *Ontario Energy Board Act, 1998*. Enbridge Gas applied for an order approving the disposition of amounts recorded in certain deferral and variance accounts (DVAs) to December 31, 2023, together with interest to January 1, 2026, and for a review of the 2023 earnings sharing amount.

The OEB issued its Decision and Order on September 23, 2025. In that Decision and Order, the OEB approved the disposition of the as-filed DVA balances on a final basis, with the exception of the Getting Ontario Connected Act Variance Account (GOCAVA) balance. The OEB disallowed the recovery from ratepayers of \$3 million from the GOCAVA balance related to Enbridge Gas's Vital Main Standby (VMS) program costs. The OEB directed Enbridge Gas to file a draft rate order reflecting the Decision and Order. Enbridge Gas filed a draft rate order on September 29, 2025, followed by an updated version on October 29, 2025.

The OEB has reviewed the unit rates and supporting information in the updated draft rate order and Enbridge Gas's responses to comments and finds that it accurately reflects the OEB's Decision and Order. The OEB approves the updated draft rate order as filed.

As a result of this final rate order, the one-time billing adjustment for a typical residential customer is a credit of \$6.23 in the Enbridge Gas Distribution rate zone, a debit of \$9.37 in the Union South rate zone, a debit of \$0.43 in the Union North West rate zone and a debit of \$0.54 in the Union North East rate zone.

2 CONTEXT AND PROCESS

Enbridge Gas filed its application with the OEB on May 31, 2024. The parties reached a settlement on all DVA balances requested for disposition. Following the OEB's expressed concerns related to the settlement proposal and opportunities for the parties to address those concerns, the OEB issued a Decision on the Settlement Proposal and Procedural Order No. 4 rejecting the settlement proposal and setting out a process for written submissions on the approvals sought in the application.

On September 23, 2025, the OEB issued a Decision and Order approving the disposition of the as-filed DVA balances on a final basis, with the exception of the GOCAVA balance. The OEB disallowed \$3 million related to VMS program costs from the balance to be recovered from ratepayers. The OEB set out a process for the filing of a draft rate order reflecting the OEB's findings, and for comments on the draft rate order.

On September 29, 2025, Enbridge Gas filed a draft rate order reflecting the OEB's Decision and Order. OEB staff and the City of Kitchener filed comments on the draft rate order and Enbridge Gas filed its reply to those comments.

OEB staff submitted that Enbridge Gas should explain why the disallowance of \$3 million from the GOCAVA results in higher one-time billing adjustments for some Union rate zone customers; and should confirm that the OEB's prescribed interest rates from Q1 2024 through Q4 2025 were used to calculate interest to December 31, 2025.

Enbridge Gas explained that some general service customers will see a higher-one time billing adjustment compared to the original application as a result of the revision to the accrued interest amounts (interest to January 1, 2026 vs. 2025). Enbridge Gas provided a table confirming the reduction to the GOCAVA principal balance and the updated interest amounts. Enbridge Gas also confirmed that it used the OEB's Q1 2024 to Q4 2025 prescribed interest rates to calculate interest.

The City of Kitchener filed a comment requesting that Enbridge Gas explain why the allocation of the Incremental Capital Module deferral account (ICMDA) and Accounting Policy Changes deferral account (APCDA) balances for rate T3 changed from the draft rate order filed with the settlement proposal.

Enbridge Gas explained that the difference in total allocation to rate T3 for the ICMDA is due to the weighting of the individual balances for each ICM project which are consistent between both draft rate orders. Enbridge Gas also explained that the

allocation of the Union rate zone balance of the APCDA to rate T3 is consistent between both draft rate orders. Enbridge Gas provided a table reconciling the amounts allocated to rate T3 for these accounts.

The City of Kitchener filed a follow-up letter requesting that Enbridge Gas provide an updated version of the ICMDA calculation table for the Union rate zones (Exhibit E, Tab 1, Table 1, page 54), including final principal and interest amounts for disposition, along with the applicable interest rates used in the calculation.

In its response to the City of Kitchener, Enbridge Gas filed that updated table and explained that each ICM project balance has interest apportioned based on principal balances.

On October 29, 2025, Enbridge Gas filed an updated draft rate order. Enbridge Gas stated that in preparing a response to the City of Kitchener it identified an error in the allocation of the ICMDA.

3 DECISION

The OEB has reviewed the updated draft rate order and Enbridge Gas's responses to comments and is satisfied that the unit rates by customer class reflect the amounts, allocation, and disposition methodology approved in the Decision and Order. The draft rate order includes a one-time billing adjustment for all Enbridge Gas customers, for clearance in conjunction with Enbridge Gas's January 1, 2026 QRAM application.

The OEB approves the updated draft rate order as filed. The approved rate order is attached in Schedules A and B.

4 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The cumulative DVA credit balance of \$20.27 million, inclusive of interest, up to December 31, 2025, related to all DVAs for the EGD rate zone, as set out in Schedule A to this Rate Order is approved for disposition to customers.
2. The cumulative DVA debit balance of \$14.98 million, inclusive of interest, up to December 31, 2025, related to all DVAs for the Union Gas rate zones, as set out in Schedule B to this Rate Order, is approved for disposition to customers.
3. The unit rates set out in Schedules A and B to this Rate Order associated with the disposition of 2023 DVA balances for the EGD and Union Gas rate zones respectively, are approved and shall be implemented in conjunction with Enbridge Gas's January 1, 2026 QRAM.

DATED at Toronto, **November 11, 2025**

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar

SCHEDULE A

RATE ORDER

OEB FILE NO. EB-2024-0125

DATED: November 11, 2025

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	DELIVERABILITY	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

SCHEDULE B

RATE ORDER

OEB FILE NO. EB-2024-0125

DATED: November 11, 2025

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	-	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).