



RATE ORDER

EB-2025-0155

ENBRIDGE GAS INC.

**2024 Deferral and Variance Account Disposition and Earnings
Sharing Application**

BEFORE: Patrick Moran
Presiding Commissioner

Allison Duff
Commissioner

David Sword
Commissioner

July 30, 2026

1 OVERVIEW

Enbridge Gas Inc. (Enbridge Gas) filed an application with the Ontario Energy Board (OEB) on October 30, 2025 under section 36 of the *Ontario Energy Board Act, 1998* seeking approval to dispose of balances recorded in certain deferral and variance accounts (DVAs) as of December 31, 2024, together with interest to July 1, 2026 (updated to October 1, 2026).

After holding a written hearing, the OEB issued a Decision and Order on June 25, 2026 approving the disposition of the as-filed DVA balances, with the exception of the balances in the Integrated Resource Planning (IRP) Operating Cost Deferral Account and the Distribution Integrity Management Program (DIMP) Variance Account. In the IRP Operating Cost Deferral Account, the OEB disallowed \$0.047 million related to the costs associated with the Parry Sound IRP Pilot Project and deferred consideration of the recovery of \$0.112 million related to the Southern Lake Huron IRP Pilot Project. In the DIMP Variance Account, the OEB disallowed 50% of the incremental administrative costs incurred on an actual basis (\$0.366 million). The OEB approved final disposition of the approved balances, except for the Upstream Transportation Optimization Variance Account and the Unabsorbed Demand Costs Variance Account, which were approved for disposition on an interim basis.

The OEB also determined that a one-time billing adjustment is appropriate, except for residential customers in the Union South rate zone. The OEB noted that the bill impact for these customers should be spread evenly over three months. The OEB directed Enbridge Gas to file a draft rate order reflecting the Decision and Order and established a process for comments on the draft rate order.

On July 3, 2026, Enbridge Gas filed a draft rate order reflecting the OEB's Decision and Order. In its draft rate order, Enbridge Gas explained that its proposal to spread the bill impact over three months covered all M1 customers in the Union South rate zone, rather than just residential M1 customers. Enbridge Gas noted that billing residential customers differently than other customers within the same rate class would introduce unwarranted complexities. OEB staff submitted that the OEB should approve the draft rate order as filed and supported Enbridge Gas's approach to spread the bill impact evenly over three months for all Rate M1 customers in the Union South rate zone.

No intervenor filed comments on the draft rate order.

2 DECISION

The OEB has reviewed the unit rates and supporting information in the draft rate order and finds that it accurately reflects the OEB's Decision and Order. The OEB approves the rate orders as filed, including the proposal to spread the bill impact evenly over three months for all Rate M1 customers in the Union South rate zone. In its Decision and Order, the OEB did not intend that residential customers and commercial customers within the M1 rate class be treated differently.

As a result of this decision, the one-time billing adjustment for a typical residential customer is a credit of \$15.59 in the Enbridge Gas Distribution rate zone, a credit of \$19.90 in the Union North West rate zone and a credit of \$12.22 in the Union North East rate zone. For a typical residential customer in the Union South rate zone, the billing adjustment is a debit of \$14.68, which will be recovered evenly over three months.

The approved rate orders are attached in Schedules A and B.

3 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The cumulative DVA credit balance of \$49.05 million, inclusive of interest to October 1, 2026, related to all DVAs for the Enbridge Gas Distribution 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 \$27.02 million, inclusive of interest to October 1, 2026, 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 2024 DVA balances for the EGD and Union Gas rate zones respectively, are approved and shall be implemented in conjunction with Enbridge Gas's October 1, 2026 QRAM.

DATED at Toronto, **July 30, 2026**

ONTARIO ENERGY BOARD

Ritchie Murray
Registrar

SCHEDULE A
RATE ORDER
OEB FILE NO. EB-2025-0155
DATED: July 30, 2026

Enbridge Gas Inc.
EGD Rate Zone
Unit Rate and Type of Service

Line No.	Particulars	Unit Rates Including Federal Carbon					Unit Rates Excluding Federal Carbon				
		Sales Service (cents/m ³)	Ontario T-Service (cents/m ³)	Dawn T-Service (cents/m ³)	Western T-Service (cents/m ³)	Unbundled Service (cents/m ³)	Sales Service (cents/m ³)	Ontario T-Service (cents/m ³)	Dawn T-Service (cents/m ³)	Western T-Service (cents/m ³)	Unbundled Service (cents/m ³)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	<u>Bundled Services:</u>										
1	Rate 1	(0.6494)	(0.1356)	(0.1356)	(0.6494)		(0.5629)	(0.0491)	(0.0491)	(0.5629)	
2	Rate 6	(0.5333)	(0.0195)	(0.0195)	(0.5333)		(0.4468)	0.0670	0.0670	(0.4468)	
3	Rate 100	(0.6567)	(0.1429)	(0.1429)	(0.6567)		(0.5702)	(0.0564)	(0.0564)	(0.5702)	
4	Rate 110	(0.6881)	(0.1743)	(0.1743)	(0.6881)		(0.6016)	(0.0879)	(0.0879)	(0.6016)	
5	Rate 115	(0.1704)	(0.1704)	(0.1704)	(0.1704)		(0.0840)	(0.0840)	(0.0840)	(0.0840)	
6	Rate 135	(0.7070)	(0.1932)	(0.1932)	(0.7070)		(0.6205)	(0.1067)	(0.1067)	(0.6205)	
7	Rate 145	(0.7090)	(0.1952)	(0.1952)	(0.7090)		(0.6225)	(0.1087)	(0.1087)	(0.6225)	
8	Rate 170	(0.1806)	(0.1806)	(0.1806)	(0.1806)		(0.0941)	(0.0941)	(0.0941)	(0.0941)	
9	Rate 200	(0.5642)	(0.0504)	(0.0504)	(0.5642)		(0.5642)	(0.0504)	(0.0504)	(0.5642)	
	<u>Unbundled Services:</u>										
10	Rate 125					(0.0060)					(0.0060)
11	Rate 300					-					-
12	Rate 332					(0.9617)					(0.9617)

Enbridge Gas Inc.
EGD Rate Zone
Classification and Allocation of Deferral and Variance Account Balances

Line No.	Particulars (\$000's)	Acct No.	Rate 1	Rate 6	Rate 100	Rate 110	Rate 115	Rate 125	Rate 135	Rate 145	Rate 170	Rate 200	Rate 300	Rate 332	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Upstream Transportation Optimization V/A	179-201	(23,029)	(14,316)	(65)	(712)	-	-	(13)	(3)	-	(616)	-	-	(38,753)
2	Total Gas Supply Related Deferrals		<u>(23,029)</u>	<u>(14,316)</u>	<u>(65)</u>	<u>(712)</u>	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>(3)</u>	<u>-</u>	<u>(616)</u>	<u>-</u>	<u>-</u>	<u>(38,753)</u>
3	Storage and Transportation D/A	179-88	3,636	3,058	33	83	15	-	-	(5)	23	80	-	-	6,925
4	Total Storage Related Deferrals		<u>3,636</u>	<u>3,058</u>	<u>33</u>	<u>83</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>(5)</u>	<u>23</u>	<u>80</u>	<u>-</u>	<u>-</u>	<u>6,925</u>
5	Transportation from Dawn Service D/A	179-202	-	-	-	-	-	-	-	-	-	-	-	-	-
6	UFG Volume V/A	179-203	159	151	2	45	12	-	2	2	8	6	-	-	388
7	UFG Price V/A	179-204	(2,576)	(2,438)	(25)	(726)	(194)	-	(39)	(34)	(137)	(104)	-	-	(6,273)
8	Deferral Clearing V/A	179-302	(1,844)	(1,746)	(18)	(520)	(139)	(561)	(28)	(25)	(98)	(74)	-	-	(5,052)
9	Parkway Delivery Obligation V/A	179-303	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Unauthorized Overrun Non-Compliance D/A	179-304	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Pension & OPEB V/A	179-305	(2,272)	(960)	(11)	(42)	(15)	(33)	(2)	(3)	(5)	(9)	-	(112)	(3,464)
12	Facility Carbon Charge Variance Account	179-307	(417)	(395)	(4)	(118)	(31)	(127)	(6)	(6)	(22)	(17)	-	(162)	(1,306)
13	Carbon Charges Bad Debt Deferral Account	179-309	4,761	378	0	1	0	0	0	0	0	0	-	0	5,140
14	Tax V/A	179-312	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Expansion of Natural Gas Distribution Systems V/A	179-317	-	-	-	-	-	-	-	-	-	-	-	-	-
16	IRP Operating Costs Deferral Account	179-318	-	-	-	-	-	-	-	-	-	-	-	-	-
17	IRP Capital Costs Deferral Account	179-319	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Green Button Initiative D/A	179-320	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Dawn Parkway Surplus Capacity D/A	179-323	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Open Bill Extension D/A	179-325	(3,050)	(242)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(3,293)
21	Distribution Integrity Management Program D/A	179-326	(151)	(60)	-	(5)	(2)	(2)	(1)	(1)	(2)	(0)	-	(0)	(223)
22	Post Retirement True-Up V/A	179-328	(503)	(212)	(2)	(9)	(3)	(7)	(0)	(1)	(1)	(2)	-	(25)	(766)
23	Clean Fuel Regulation Credits D/A	179-330	(22)	(9)	-	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(32)
24	Indigenous Working Group D/A	179-331	47	19	-	1	1	1	0	0	1	0	-	0	70
25	Cloud Computing Implementation Costs D/A	179-332	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Average Use Variance Account	179-333	(6,148)	2,109	-	-	-	-	-	-	-	-	-	-	(4,039)
27	Getting Ontario Connected V/A	179-335	6,188	3,234	-	168	71	176	0	7	7	27	-	-	9,879
28	Disposition of Property D/A	179-336	-	-	-	-	-	-	-	-	-	-	-	-	-
29	LEAP Emergency Financial Assistance D/A	179-338	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Enbridge Sustain Affiliate Recoveries V/A	179-344	(36)	(14)	-	(1)	(0)	(1)	(0)	(0)	(0)	(0)	-	(0)	(53)
31	Total Delivery Related Deferrals (Lines 5 through 30)		<u>(5,863)</u>	<u>(185)</u>	<u>(58)</u>	<u>(1,206)</u>	<u>(301)</u>	<u>(554)</u>	<u>(74)</u>	<u>(61)</u>	<u>(250)</u>	<u>(172)</u>	<u>-</u>	<u>(300)</u>	<u>(9,024)</u>
32	Total Storage and Delivery Disposition (line 4 + line 31)		<u>(2,226)</u>	<u>2,874</u>	<u>(25)</u>	<u>(1,123)</u>	<u>(287)</u>	<u>(554)</u>	<u>(74)</u>	<u>(66)</u>	<u>(227)</u>	<u>(92)</u>	<u>-</u>	<u>(300)</u>	<u>(2,100)</u>
33	Customer Carbon Charge Variance Account	179-308	(3,848)	(3,611)	(27)	(618)	(3)	-	(52)	(7)	(34)	-	-	-	(8,199)
34	Earnings Sharing D/A	179-339	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Grand Total (line 2 + line 32 + line 33 + line 34)		<u>(29,104)</u>	<u>(15,053)</u>	<u>(116)</u>	<u>(2,453)</u>	<u>(289)</u>	<u>(554)</u>	<u>(138)</u>	<u>(76)</u>	<u>(261)</u>	<u>(708)</u>	<u>-</u>	<u>(300)</u>	<u>(49,052)</u>

Enbridge Gas Inc.
EGD Rate Zone
Unit Rates for One-Time Adjustment - Delivery

Line No.	Particulars	2024 Deferral Balances (\$000's) (a)	2024 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2024 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
<u>Bundled Services:</u>						
1	Rate 1	(2,226)	-	(2,226)	4,532,530	(0.0491)
2	Rate 6	2,874	-	2,874	4,291,025	0.0670
3	Rate 100	(25)	-	(25)	43,443	(0.0564)
4	Rate 110	(1,123)	-	(1,123)	1,277,667	(0.0879)
5	Rate 115	(287)	-	(287)	341,507	(0.0840)
6	Rate 135	(74)	-	(74)	69,489	(0.1067)
7	Rate 145	(66)	-	(66)	60,470	(0.1087)
8	Rate 170	(227)	-	(227)	241,282	(0.0941)
9	Rate 200	(92)	-	(92)	182,543	(0.0504)
<u>Unbundled Services:</u>						
10	Rate 125	(554)	-	(554)	9,260,357	(0.0060)
11	Rate 300	-	-	-	-	-
12	Rate 332	(300)	-	(300)	31,145	(0.9617)

Enbridge Gas Inc.
EGD Rate Zone
Unit Rates for One-Time Adjustment - Sales and WBT

Line		2024 Deferral	2024 Earnings	Deferral	2024 Actual	Unit Rate
No.	Particulars	Balances	Sharing	Balance for	Volume	
		(\$000's)	Mechanism	Disposition	(10 ³ m ³)	(cents/m ³)
		(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
	<u>Bundled Services:</u>					
1	Rate 1	(23,029)	-	(23,029)	4,482,274	(0.5138)
2	Rate 6	(14,316)	-	(14,316)	2,786,367	(0.5138)
3	Rate 100	(65)	-	(65)	12,559	(0.5138)
4	Rate 110	(712)	-	(712)	138,671	(0.5138)
5	Rate 115	-	-	-	-	-
6	Rate 135	(13)	-	(13)	2,442	(0.5138)
7	Rate 145	(3)	-	(3)	513	(0.5138)
8	Rate 170	-	-	-	-	-
9	Rate 200	(616)	-	(616)	119,874	(0.5138)

Enbridge Gas Inc.EGD Rate ZoneUnit Rates for One-Time Adjustment - Customer-Related Federal Carbon

Line		2024 Deferral	2024 Earnings	Deferral	2024 Actual	Unit Rate
No.	Particulars	Balances	Sharing	Balance for	Volume	
		(\$000's)	Mechanism	Disposition	(10 ³ m ³)	(cents/m ³)
		(a)	(b)	(c) = (a + b)	(d)	(e) = (c / d) * 100
	<u>Bundled Services:</u>					
1	Rate 1	(3,848)	-	(3,848)	4,449,604	(0.0865)
2	Rate 6	(3,611)	-	(3,611)	4,174,803	(0.0865)
3	Rate 100	(27)	-	(27)	31,216	(0.0865)
4	Rate 110	(618)	-	(618)	714,845	(0.0865)
5	Rate 115	(3)	-	(3)	2,917	(0.0865)
6	Rate 135	(52)	-	(52)	59,746	(0.0865)
7	Rate 145	(7)	-	(7)	8,339	(0.0865)
8	Rate 170	(34)	-	(34)	39,133	(0.0865)
9	Rate 200	-	-	-	-	-
	<u>Unbundled Services:</u>					
10	Rate 125	-	-	-	-	-
11	Rate 300	-	-	-	-	-
12	Rate 332	-	-	-	-	-

Enbridge Gas Inc.
EGD Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³)	Annual Volume (m ³)	Bill Impact Including Federal Carbon (\$)	Bill Impact Excluding Federal Carbon (\$)
		(a)	(b)	(c)	(d)
	<u>Rate 1 - Small Customer</u>				
1	Delivery	(0.0491)	2,400	(1.18)	(1.18)
2	Federal Carbon	(0.0865)	2,400	(2.08)	
3	Sales & WBT	(0.5138)	2,400	(12.33)	(12.33)
4	Sales Service Impact			(15.59)	(13.51)
5	Bundled Direct Purchase Impact - OTS			(3.25)	(1.18)
6	Bundled Direct Purchase Impact - DTS			(3.25)	(1.18)
7	Bundled Direct Purchase Impact - WTS			(15.59)	(13.51)
	<u>Rate 6 - Average Customer</u>				
8	Delivery	0.0670	22,606	15.14	15.14
9	Federal Carbon	(0.0865)	22,606	(19.55)	
10	Sales & WBT	(0.5138)	22,606	(116.14)	(116.14)
11	Sales Service Impact			(120.56)	(101.01)
12	Bundled Direct Purchase Impact - OTS			(4.41)	15.14
13	Bundled Direct Purchase Impact - DTS			(4.41)	15.14
14	Bundled Direct Purchase Impact - WTS			(120.56)	(101.01)
	<u>Rate 6 - Large Customer</u>				
15	Delivery	0.0670	339,124	227.10	227.10
16	Federal Carbon	(0.0865)	339,124	(293.29)	
17	Sales & WBT	(0.5138)	339,124	(1,742.35)	(1,742.35)
18	Sales Service Impact			(1,808.54)	(1,515.25)
19	Bundled Direct Purchase Impact - OTS			(66.19)	227.10
20	Bundled Direct Purchase Impact - DTS			(66.19)	227.10
21	Bundled Direct Purchase Impact - WTS			(1,808.54)	(1,515.25)
	<u>Rate 100 - Small Customer</u>				
22	Delivery	(0.0564)	339,188	(191)	(191)
23	Federal Carbon	(0.0865)	339,188	(293)	
24	Sales & WBT	(0.5138)	339,188	(1,743)	(1,743)
25	Sales Service Impact			(2,227)	(1,934)
26	Bundled Direct Purchase Impact - OTS			(485)	(191)
27	Bundled Direct Purchase Impact - DTS			(485)	(191)
28	Bundled Direct Purchase Impact - WTS			(2,227)	(1,934)

Enbridge Gas Inc.
EGD Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
<u>Rate 110 - Small Customer</u>					
30	Delivery	(0.0879)	598,568	(526)	(526)
31	Federal Carbon	(0.0865)	598,568	(518)	
32	Sales & WBT	(0.5138)	598,568	(3,075)	(3,075)
33	Sales Service Impact			(4,119)	(3,601)
34	Bundled Direct Purchase Impact - OTS			(1,044)	(526)
35	Bundled Direct Purchase Impact - DTS			(1,044)	(526)
36	Bundled Direct Purchase Impact - WTS			(4,119)	(3,601)
<u>Rate 110 - Large Customer</u>					
37	Delivery	(0.0879)	9,976,121	(8,765)	(8,765)
38	Federal Carbon	(0.0865)	9,976,121	(8,628)	
39	Sales & WBT	(0.5138)	9,976,121	(51,255)	(51,255)
40	Sales Service Impact			(68,648)	(60,020)
41	Bundled Direct Purchase Impact - OTS			(17,393)	(8,765)
42	Bundled Direct Purchase Impact - DTS			(17,393)	(8,765)
43	Bundled Direct Purchase Impact - WTS			(68,648)	(60,020)
<u>Rate 115 - Small Customer</u>					
44	Delivery	(0.0840)	4,471,609	(3,755)	(3,755)
45	Federal Carbon	(0.0865)	4,471,609	(3,867)	
46	Sales & WBT	-	4,471,609	-	-
47	Sales Service Impact			(7,622)	(3,755)
48	Bundled Direct Purchase Impact - OTS			(7,622)	(3,755)
49	Bundled Direct Purchase Impact - DTS			(7,622)	(3,755)
50	Bundled Direct Purchase Impact - WTS			(7,622)	(3,755)
<u>Rate 125 - Average Customer</u>					
51	Delivery Demand	(0.0060)	2,315,000	(139)	(139)
52	Federal Carbon	-	206,000,000	-	
53	Unbundled Impact			(139)	(139)
<u>Rate 135 - Average Customer</u>					
54	Delivery	(0.1067)	598,567	(639)	(639)
55	Federal Carbon	(0.0865)	598,567	(518)	
56	Sales & WBT	(0.5138)	598,567	(3,075)	(3,075)
57	Sales Service Impact			(4,232)	(3,714)
58	Bundled Direct Purchase Impact - OTS			(1,157)	(639)
59	Bundled Direct Purchase Impact - DTS			(1,157)	(639)
60	Bundled Direct Purchase Impact - WTS			(4,232)	(3,714)

Enbridge Gas Inc.
EGD Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
	<u>Rate 145 - Large Customer</u>				
61	Delivery	(0.1087)	598,567	(651)	(651)
62	Federal Carbon	(0.0865)	598,567	(518)	
63	Sales & WBT	(0.5138)	598,567	(3,075)	(3,075)
64	Sales Service Impact			(4,244)	(3,726)
65	Bundled Direct Purchase Impact - OTS			(1,169)	(651)
66	Bundled Direct Purchase Impact - DTS			(1,169)	(651)
67	Bundled Direct Purchase Impact - WTS			(4,244)	(3,726)
	<u>Rate 170 - Average Customer</u>				
68	Delivery	(0.0941)	9,976,121	(9,392)	(9,392)
69	Federal Carbon	(0.0865)	9,976,121	(8,628)	
70	Sales & WBT	-	9,976,121	-	-
71	Sales Service Impact			(18,020)	(9,392)
72	Bundled Direct Purchase Impact - OTS			(18,020)	(9,392)
73	Bundled Direct Purchase Impact - DTS			(18,020)	(9,392)
74	Bundled Direct Purchase Impact - WTS			(18,020)	(9,392)
	<u>Rate 200 - Average Customer</u>				
75	Delivery	(0.0504)	69,832,850		(35,198)
76	Sales & WBT	(0.5138)	69,832,850		(358,787)
77	Sales Service Impact				(393,985)
78	Bundled Direct Purchase Impact - OTS				(35,198)
79	Bundled Direct Purchase Impact - DTS				(35,198)
80	Bundled Direct Purchase Impact - WTS				(393,985)

SCHEDULE B

RATE ORDER

OEB FILE NO. EB-2025-0155

DATED: July 30, 2026

Enbridge Gas Inc.
Union Rate Zones
Unit Rate and Type of Service

Line No.	Particulars	Unit Rates Including Federal Carbon			Unit Rates Excluding Federal Carbon		
		Sales Service (cents/m ³)	Bundled DP (cents/m ³)	T-Service (cents/m ³)	Sales Service (cents/m ³)	Bundled DP (cents/m ³)	T-Service (cents/m ³)
		(a)	(b)	(c)	(d)	(e)	(f)
	<u>Union North West</u>						
1	Rate 01	(0.9044)	(0.9044)	(0.2607)	(0.8183)	(0.8183)	(0.1745)
2	Rate 10	0.9904	0.9904	1.4080	1.0765	1.0765	1.4941
3	Rate 20 - Commodity	(0.1266)	(0.1266)	(0.1266)	(0.0405)	(0.0405)	(0.0405)
4	Rate 20 - Demand	(1.7292)	(1.7292)	-	(1.7292)	(1.7292)	-
5	Rate 25	(0.0953)	(0.0953)	(0.1138)	(0.0092)	(0.0092)	(0.0277)
6	Rate 100	(0.0299)	(0.0299)	(0.0299)	(0.0299)	(0.0299)	(0.0299)
7	Bundled-T Storage Service (\$/GJ)	-	-	(0.023)	-	-	(0.023)
	<u>Union North East</u>						
8	Rate 01	(0.5556)	(0.5556)	(0.2607)	(0.4695)	(0.4695)	(0.1745)
9	Rate 10	1.0907	1.0907	1.4080	1.1768	1.1768	1.4941
10	Rate 20 - Commodity	(0.1266)	(0.1266)	(0.1266)	(0.0405)	(0.0405)	(0.0405)
11	Rate 20 - Demand	(4.6266)	(4.6266)	-	(4.6266)	(4.6266)	-
12	Rate 25	(0.1197)	(0.1197)	(0.1138)	(0.0336)	(0.0336)	(0.0277)
13	Rate 100	(0.0299)	(0.0299)	(0.0299)	(0.0299)	(0.0299)	(0.0299)
14	Bundled-T Storage Service (\$/GJ)	-	-	(0.023)	-	-	(0.023)
15	North T-Service Transportation from Dawn Base Service (\$/GJ)	-	-	0.042	-	-	0.042
	<u>Union South</u>						
16	Rate M1	0.6674	0.3078		0.7536	0.3940	
17	Rate M2	1.4131	1.0169		1.4993	1.1030	
18	Rate M4	0.2736	(0.1151)		0.3597	(0.0289)	
19	Rate M5	0.6861	0.3066		0.7722	0.3927	
20	Rate M7	0.8225	(0.1301)		0.9086	(0.0440)	
21	Rate M9	0.2931	(0.0394)		0.2931	(0.0394)	
22	Rate T1			(0.0928)			(0.0066)
23	Rate T2			(0.1243)			(0.0382)
24	Rate T3			0.0027			0.0027

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 (u)	
			Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	M1	M2	M4	M5A	M7	M9	T1	T2	T3	M12	M13	C1	M16		M17
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		(t)
1	Unabsorbed Demand Costs Variance Account	179-108	(1,254)	(200)	(62)	-	-	4,720	923	80	3	13	28	-	-	-	-	-	-	-	-	4,251
2	Upstream Transportation Optimization V/A	179-201	(2,200)	(816)	(344)	-	7	4,726	1,112	93	3	58	24	-	-	-	-	-	-	-	-	2,662
3	Transportation from Dawn Service D/A	179-202	-	-	52	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79	
4	Total Gas Supply Related Deferrals		<u>(3,454)</u>	<u>(1,016)</u>	<u>(354)</u>	<u>27</u>	<u>7</u>	<u>9,446</u>	<u>2,035</u>	<u>172</u>	<u>6</u>	<u>71</u>	<u>53</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,992</u>	
5	Short-Term Storage and Other Balancing Services	179-70	<u>(702)</u>	<u>(199)</u>	<u>(108)</u>	<u>-</u>	<u>-</u>	<u>(1,597)</u>	<u>(603)</u>	<u>(270)</u>	<u>(3)</u>	<u>(151)</u>	<u>(28)</u>	<u>(116)</u>	<u>(1,221)</u>	<u>(130)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,128)</u>
6	Total Storage Related Deferrals		<u>(702)</u>	<u>(199)</u>	<u>(108)</u>	<u>-</u>	<u>-</u>	<u>(1,597)</u>	<u>(603)</u>	<u>(270)</u>	<u>(3)</u>	<u>(151)</u>	<u>(28)</u>	<u>(116)</u>	<u>(1,221)</u>	<u>(130)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,128)</u>
7	UFG Volume V/A	179-203	75	25	12	-	5	527	219	106	10	145	18	69	836	49	2,488	5	1,653	36	4	6,283
8	UFG Price V/A	179-204	(56)	(19)	(9)	-	(3)	(392)	(162)	(79)	(7)	(108)	(14)	-	-	-	-	(4)	(208)	(2)	-	(1,062)
9	Deferral Clearing V/A	179-302	(358)	(122)	(503)	(384)	(119)	(1,138)	(472)	(229)	(21)	(314)	(39)	(164)	(2,234)	(101)	-	-	-	-	-	(6,201)
10	Parkway Delivery Obligation V/A	179-303	-	-	-	-	-	1,772	596	173	2	80	29	86	555	201	-	-	-	-	-	3,492
11	Unauthorized Overrun Non-Compliance D/A	179-304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Pension & OPEB V/A	179-305	(554)	(85)	(60)	(47)	(17)	(1,210)	(183)	(46)	(39)	(16)	(3)	(32)	(140)	(18)	(643)	(0)	(6)	(1)	-	(3,098)
13	Facility Carbon Charge Variance Account	179-307	(42)	(14)	(60)	(46)	(14)	(135)	(56)	(27)	(3)	(37)	(5)	(19)	(265)	(12)	(997)	(2)	(662)	(14)	(1)	(2,411)
14	Carbon Charges Bad Debt Deferral Account	179-309	1,493	129	111	98	45	3,762	354	131	147	37	5	96	264	29	700	0	15	1	-	7,418
15	Tax V/A	179-312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Expansion of Natural Gas Distribution Systems V/A	179-317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	IRP Operating Costs Deferral Account	179-318	110	35	60	73	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294
18	IRP Capital Costs Deferral Account	179-319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Green Button Initiative D/A	179-320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Dawn Parkway Surplus Capacity D/A	179-323	(35)	(9)	(2)	(0)	-	(53)	(18)	(5)	(0)	(2)	(1)	(3)	(17)	(6)	(776)	-	-	-	-	(928)
21	Distribution Integrity Management Program D/A	179-326	(36)	(4)	(3)	(3)	(1)	(91)	(10)	(3)	(4)	(1)	(0)	(3)	(7)	(1)	(16)	(0)	(0)	(0)	(0)	(182)
22	Post Retirement True-Up V/A	179-328	(122)	(19)	(13)	(10)	(4)	(267)	(41)	(10)	(9)	(4)	(1)	(7)	(31)	(4)	(142)	(0)	(1)	(0)	-	(685)
23	Clean Fuel Regulation Credits D/A	179-330	(5)	(1)	(0)	(0)	(0)	(13)	(1)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	(2)	(0)	(0)	(0)	(0)	(26)
24	Indigenous Working Group D/A	179-331	11	1	1	1	0	28	3	1	1	0	0	1	2	0	5	0	0	0	0	57
25	Cloud Computing Implementation Costs D/A	179-332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Average Use Variance Account	179-333	(1,962)	4,695	-	-	-	5,423	12,798	-	-	-	-	-	-	-	-	-	-	-	-	20,955
27	Getting Ontario Connected V/A	179-335	655	55	41	36	12	4,428	383	96	131	31	-	66	163	-	-	-	-	-	-	6,099
28	Disposition of Property D/A	179-336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	LEAP Emergency Financial Assistance D/A	179-338	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Enbridge Sustain Affiliate Recoveries V/A	179-344	<u>(9)</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>(0)</u>	<u>(21)</u>	<u>(2)</u>	<u>(1)</u>	<u>(1)</u>	<u>(0)</u>	<u>(0)</u>	<u>(1)</u>	<u>(2)</u>	<u>(0)</u>	<u>(4)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(43)</u>
31	Total Delivery Related Deferrals		<u>(835)</u>	<u>4,668</u>	<u>(426)</u>	<u>(282)</u>	<u>(81)</u>	<u>12,621</u>	<u>13,407</u>	<u>107</u>	<u>207</u>	<u>(189)</u>	<u>(10)</u>	<u>89</u>	<u>(876)</u>	<u>137</u>	<u>614</u>	<u>(1)</u>	<u>791</u>	<u>19</u>	<u>2</u>	<u>29,960</u>
32	Total Storage and Delivery Disposition (line 6 + line 31)		<u>(1,538)</u>	<u>4,469</u>	<u>(534)</u>	<u>(282)</u>	<u>(81)</u>	<u>11,023</u>	<u>12,804</u>	<u>(163)</u>	<u>204</u>	<u>(340)</u>	<u>(38)</u>	<u>(27)</u>	<u>(2,097)</u>	<u>7</u>	<u>614</u>	<u>(1)</u>	<u>791</u>	<u>19</u>	<u>2</u>	<u>24,832</u>
33	Customer Carbon Charge Variance Account	179-308	(751)	(239)	(87)	-	(0)	(2,360)	(885)	(277)	(35)	(102)	-	(63)	(3)	-	-	-	-	-	-	(4,801)
34	Earnings Sharing D/A	179-339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Grand Total (line 4 + line 32 + line 33 + line 34)		<u>(5,743)</u>	<u>3,214</u>	<u>(975)</u>	<u>(256)</u>	<u>(75)</u>	<u>18,110</u>	<u>13,954</u>	<u>(268)</u>	<u>176</u>	<u>(370)</u>	<u>15</u>	<u>(90)</u>	<u>(2,099)</u>	<u>7</u>	<u>614</u>	<u>(1)</u>	<u>791</u>	<u>19</u>	<u>2</u>	<u>27,020</u>

Enbridge Gas Inc.
Union Rate Zones
Allocation of 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	Unabsorbed Demand Costs Variance Account	179-108	(2,255)	(451)	(102)	-	-	(2,809)
2	Upstream Transportation Optimization V/A	179-201	676	173	72	-	8	929
3	Total Gas Supply Related Deferrals		<u>(1,579)</u>	<u>(278)</u>	<u>(31)</u>	<u>-</u>	<u>8</u>	<u>(1,880)</u>
<u>Storage Related Deferrals:</u>								
4	Short-Term Storage and Other Balancing Services (1)	179-70	(200)	(50)	(10)	-	-	(260)
5	Total North West Deferral Account Disposition (Line 3 + Line 4)		<u>(1,780)</u>	<u>(328)</u>	<u>(40)</u>	<u>-</u>	<u>8</u>	<u>(2,139)</u>
<u>Union North East</u>								
<u>Gas Supply Related Deferrals:</u>								
6	Unabsorbed Demand Costs Variance Account	179-108	1,001	251	40	-	-	1,293
7	Upstream Transportation Optimization V/A	179-201	(2,876)	(989)	(416)	-	(2)	(4,283)
8	Total Gas Supply Related Deferrals		<u>(1,875)</u>	<u>(738)</u>	<u>(376)</u>	<u>-</u>	<u>(2)</u>	<u>(2,990)</u>
<u>Storage Related Deferrals:</u>								
9	Short-Term Storage and Other Balancing Services (1)	179-70	(502)	(149)	(65)	-	-	(717)
10	Total North East Deferral Account Disposition (Line 8 + Line 9)		<u>(2,377)</u>	<u>(887)</u>	<u>(441)</u>	<u>-</u>	<u>(2)</u>	<u>(3,707)</u>
<u>Total North</u>								
<u>Gas Supply Related Deferrals:</u>								
11	Unabsorbed Demand Costs Variance Account	179-108	(1,254)	(200)	(62)	-	-	(1,516)
12	Upstream Transportation Optimization V/A	179-201	(2,200)	(816)	(344)	-	7	(3,353)
13	Total North Gas Supply Related Deferrals		<u>(3,454)</u>	<u>(1,016)</u>	<u>(406)</u>	<u>-</u>	<u>7</u>	<u>(4,870)</u>
<u>Storage Related Deferrals:</u>								
14	Short-Term Storage and Other Balancing Services (1)	179-70	(702)	(199)	(75)	-	-	(976)
15	Total North Deferral Account Disposition (Line 13 + Line 14)		<u>(4,156)</u>	<u>(1,215)</u>	<u>(482)</u>	<u>-</u>	<u>7</u>	<u>(5,846)</u>

Note:

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

Enbridge Gas Inc.
Union Rate Zones
Unit Rates for One-Time Adjustment - Delivery

Line No.	Particulars	2024 Deferral Balances (\$000's) (a)	2024 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2024 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
	<u>Union North</u>					
1	Rate 01	(1,538)	-	(1,538)	880,975	(0.1745)
2	Rate 10	4,469	-	4,469	299,113	1.4941
3	Rate 20	(501)	-	(501)	1,237,005	(0.0405)
4	Rate 100	(282)	-	(282)	944,814	(0.0299)
5	Rate 25	(81)	-	(81)	293,029	(0.0277)
	<u>Union South</u>					
6	Rate M1	11,023	-	11,023	2,798,010	0.3940
7	Rate M2	12,804	-	12,804	1,160,817	1.1030
8	Rate M4	(163)	-	(163)	563,359	(0.0289)
9	Rate M5	204	-	204	52,057	0.3927
10	Rate M7	(340)	-	(340)	771,796	(0.0440)
11	Rate M9	(38)	-	(38)	96,697	(0.0394)
12	Rate T1	(27)	-	(27)	403,660	(0.0066)
13	Rate T2	(2,097)	-	(2,097)	5,491,895	(0.0382)
14	Rate T3	7	-	7	249,479	0.0027

Enbridge Gas Inc.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Commodity

Line No.	Particulars	2024 Deferral Balances (\$000's) (a)	2024 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2024 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
	<u>Union South</u>					
1	Rate M1	9,446	-	9,446	2,627,154	0.3596
2	Rate M2	2,035	-	2,035	513,525	0.3963
3	Rate M4	172	-	172	44,275	0.3886
4	Rate M5	6	-	6	1,684	0.3795
5	Rate M7	71	-	71	7,460	0.9526
6	Rate M9	53	-	53	15,819	0.3324

Enbridge Gas Inc.
Union Rate Zones
Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage

Line No.	Particulars	2024 Deferral Balances (\$000's)	2024 Earnings Sharing Mechanism (\$000's)	Deferral Balance for Disposition (\$000's)	2024 Actual Volume/ Demand	Billing Units	Unit Rate (cents/m ³)
		(a)	(b)	(c) = (a + b)	(d)		(e) = (c / d) * 100
	<u>Gas Supply Transportation Charges</u>						
	<u>Union North West</u>						
1	Rate 01	(1,579)	-	(1,579)	245,342	10 ³ m ³	(0.6437)
2	Rate 10	(278)	-	(278)	66,538	10 ³ m ³	(0.4176)
3	Rate 20	(31)	-	(31)	1,764	10 ³ m ³ /d	(1.7292)
4	Rate 25	8	-	8	43,698	10 ³ m ³	0.0185
	<u>Union North East</u>						
5	Rate 01	(1,875)	-	(1,875)	635,632	10 ³ m ³	(0.2949)
6	Rate 10	(738)	-	(738)	232,575	10 ³ m ³	(0.3173)
7	Rate 20	(376)	-	(376)	8,124	10 ³ m ³ /d	(4.6266)
8	Rate 25	(2)	-	(2)	26,515	10 ³ m ³	(0.0059)
	<u>North T-Service Transportation from Dawn</u>						
9	Rate 20/100 Base Service (\$/GJ)	79	-	79	186,720	GJ/d	0.042
	<u>Storage Charges</u>						
10	Rate 20/100 Storage Service (\$/GJ)	(33)	-	(33)	141,504	GJ/d	(0.023)

Enbridge Gas Inc.
Union Rate Zones
Unit Rates for One-Time Adjustment - Customer-Related Federal Carbon

Line No.	Particulars	2024 Deferral Balances (\$000's) (a)	2024 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2024 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
<u>Union North</u>						
1	Rate 01	(751)	-	(751)	872,583	(0.0861)
2	Rate 10	(239)	-	(239)	277,579	(0.0861)
3	Rate 20	(87)	-	(87)	100,799	(0.0861)
4	Rate 100	-	-	-	-	-
5	Rate 25	(0)	-	(0)	144	(0.0861)
<u>Union South</u>						
6	Rate M1	(2,360)	-	(2,360)	2,739,994	(0.0861)
7	Rate M2	(885)	-	(885)	1,027,158	(0.0861)
8	Rate M4	(277)	-	(277)	321,993	(0.0861)
9	Rate M5	(35)	-	(35)	40,503	(0.0861)
10	Rate M7	(102)	-	(102)	118,068	(0.0861)
11	Rate M9	-	-	-	-	-
12	Rate T1	(63)	-	(63)	73,070	(0.0861)
13	Rate T2	(3)	-	(3)	3,322	(0.0861)
14	Rate T3	-	-	-	-	-

Enbridge Gas Inc.
Union Rate Zones
Storage and Transportation Service Amounts for Disposition

Line No.	Particulars (\$000's) (1)	2024 Deferral Balances (a)	2024 Earnings Sharing Mechanism (b)	Deferral Balance for Disposition (c) = (a + b)
1	Rate M12	614	-	614
2	Rate M13	(1)	-	(1)
3	Rate C1	791	-	791
4	Rate M16	19	-	19
5	Rate M17	2	-	2

Note:

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

Enbridge Gas Inc.
Union North West Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
<u>Rate 01 - Small Customer</u>					
1	Delivery	(0.1745)	2,200	(3.84)	(3.84)
2	Federal Carbon	(0.0861)	2,200	(1.89)	
3	Transportation - NW	(0.6437)	2,200	(14.16)	(14.16)
4	Sales Service Impact			(19.90)	(18.00)
5	Bundled Direct Purchase Impact			(19.90)	(18.00)
<u>Rate 10 - Average Customer</u>					
6	Delivery	1.4941	93,000	1,389.50	1,389.50
7	Federal Carbon	(0.0861)	93,000	(80.09)	
8	Transportation - NW	(0.4176)	93,000	(388.35)	(388.35)
9	Sales Service Impact			921.06	1,001.15
10	Bundled Direct Purchase Impact			921.06	1,001.15
<u>Rate 20 - Small Customer</u>					
11	Delivery	(0.0405)	3,000,000	(1,216)	(1,216)
12	Federal Carbon	(0.0861)	3,000,000	(2,584)	
13	Transportation Demand - NW	(1.7292)	14,000	(2,905)	(2,905)
14	Sales Service Impact			(6,705)	(4,121)
15	Bundled Direct Purchase Impact			(6,705)	(4,121)
<u>Rate 20 - Large Customer</u>					
16	Delivery	(0.0289)	15,000,000	(4,342)	(4,342)
17	Federal Carbon	(0.0861)	15,000,000	(12,918)	
18	Transportation Demand - NW	(1.7292)	60,000	(12,450)	(12,450)
19	Sales Service Impact			(29,711)	(16,793)
20	Bundled Direct Purchase Impact			(29,711)	(16,793)
<u>Rate 25 - Average Customer</u>					
21	Delivery	(0.0277)	2,275,000	(630)	(630)
22	Federal Carbon	(0.0861)	2,275,000	(1,959)	
23	Transportation - NW	0.0185	2,275,000	421	421
24	Sales Service Impact			(2,169)	(210)
25	Bundled Direct Purchase Impact			(2,169)	(210)
<u>Rate 100 - Small Customer</u>					
26	Delivery	(0.0299)	27,000,000	(8,071)	(8,071)
27	Federal Carbon	-	27,000,000	-	
28	Unbundled Direct Purchase Impact			(8,071)	(8,071)
<u>Rate 100 - Large Customer</u>					
29	Delivery	(0.0299)	240,000,000	(71,739)	(71,739)
30	Federal Carbon	-	240,000,000	-	
31	Unbundled Direct Purchase Impact			(71,739)	(71,739)

Enbridge Gas Inc.
Union North East Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
<u>Rate 01 - Small Customer</u>					
1	Delivery	(0.1745)	2,200	(3.84)	(3.84)
2	Federal Carbon	(0.0861)	2,200	(1.89)	
3	Transportation - NE	(0.2949)	2,200	(6.49)	(6.49)
4	Sales Service Impact			(12.22)	(10.33)
5	Bundled Direct Purchase Impact			(12.22)	(10.33)
<u>Rate 10 - Average Customer</u>					
6	Delivery	1.4941	93,000	1,389.50	1,389.50
7	Federal Carbon	(0.0861)	93,000	(80.09)	
8	Transportation - NE	(0.3173)	93,000	(295.06)	(295.06)
9	Sales Service Impact			1,014.35	1,094.45
10	Bundled Direct Purchase Impact			1,014.35	1,094.45
<u>Rate 20 - Small Customer</u>					
11	Delivery	(0.0405)	3,000,000	(1,216)	(1,216)
12	Federal Carbon	(0.0861)	3,000,000	(2,584)	
13	Transportation Demand - NE	(4.6266)	14,000	(7,773)	(7,773)
14	Sales Service Impact			(11,572)	(8,988)
15	Bundled Direct Purchase Impact			(11,572)	(8,988)
<u>Rate 20 - Large Customer</u>					
16	Delivery	(0.0289)	15,000,000	(4,342)	(4,342)
17	Federal Carbon	(0.0861)	15,000,000	(12,918)	
18	Transportation Demand - NE	(4.6266)	60,000	(33,311)	(33,311)
19	Sales Service Impact			(50,572)	(37,654)
20	Bundled Direct Purchase Impact			(50,572)	(37,654)
<u>Rate 25 - Average Customer</u>					
21	Delivery	(0.0277)	2,275,000	(630)	(630)
22	Federal Carbon	(0.0861)	2,275,000	(1,959)	
23	Transportation - NE	(0.0059)	2,275,000	(134)	(134)
24	Sales Service Impact			(2,724)	(764)
25	Bundled Direct Purchase Impact			(2,724)	(764)
<u>Rate 100 - Small Customer</u>					
26	Delivery	(0.0299)	27,000,000	(8,071)	(8,071)
27	Federal Carbon	-	27,000,000	-	
28	Unbundled Direct Purchase Impact			(8,071)	(8,071)
<u>Rate 100 - Large Customer</u>					
29	Delivery	(0.0299)	240,000,000	(71,739)	(71,739)
30	Federal Carbon	-	240,000,000	-	
31	Unbundled Direct Purchase Impact			(71,739)	(71,739)

Enbridge Gas Inc.
Union South Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
	<u>Rate M1 - Small Customer</u>				
1	Delivery	0.3940	2,200	8.67	8.67
2	Federal Carbon	(0.0861)	2,200	(1.89)	
3	Commodity	0.3596	2,200	7.91	7.91
4	Sales Service Impact			14.68	16.58
5	Bundled Direct Purchase Impact			6.77	8.67
	<u>Rate M2 - Average Customer</u>				
6	Delivery	1.1030	73,000	805.20	805.20
7	Federal Carbon	(0.0861)	73,000	(62.87)	
8	Commodity	0.3963	73,000	289.27	289.27
9	Sales Service Impact			1,031.60	1,094.47
10	Bundled Direct Purchase Impact			742.33	805.20
	<u>Rate M4 - Small Customer</u>				
11	Delivery	(0.0289)	875,000	(253)	(253)
12	Federal Carbon	(0.0861)	875,000	(754)	
13	Commodity	0.3886	875,000	3,401	3,401
14	Sales Service Impact			2,394	3,147
15	Bundled Direct Purchase Impact			(1,007)	(253)
	<u>Rate M4 - Large Customer</u>				
16	Delivery	(0.0289)	12,000,000	(3,474)	(3,474)
17	Federal Carbon	(0.0861)	12,000,000	(10,335)	
18	Commodity	0.3886	12,000,000	46,637	46,637
19	Sales Service Impact			32,829	43,163
20	Bundled Direct Purchase Impact			(13,808)	(3,474)
	<u>Rate M5 - Small Customer</u>				
21	Delivery	0.3927	825,000	3,240	3,240
22	Federal Carbon	(0.0861)	825,000	(710)	
23	Commodity	0.3795	825,000	3,131	3,131
24	Sales Service Impact			5,660	6,371
25	Direct Purchase Impact			2,529	3,240

Enbridge Gas Inc.
Union South Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
	<u>Rate M5 - Large Customer</u>				
26	Delivery	0.3927	6,500,000	25,524	25,524
27	Federal Carbon	(0.0861)	6,500,000	(5,598)	
28	Commodity	0.3795	6,500,000	24,669	24,669
29	Sales Service Impact			44,595	50,193
30	Direct Purchase Impact			19,926	25,524
	<u>Rate M7 - Small Customer</u>				
31	Delivery	(0.0440)	36,000,000	(15,849)	(15,849)
32	Federal Carbon	(0.0861)	36,000,000	(31,004)	
33	Commodity	0.9526	36,000,000	342,948	342,948
34	Sales Service Impact			296,096	327,100
35	Direct Purchase Impact			(46,852)	(15,849)
	<u>Rate M7 - Large Customer</u>				
36	Delivery	(0.0440)	52,000,000	(22,892)	(22,892)
37	Federal Carbon	(0.0861)	52,000,000	(44,783)	
38	Commodity	0.9526	52,000,000	495,369	495,369
39	Sales Service Impact			427,694	472,477
40	Direct Purchase Impact			(67,675)	(22,892)
	<u>Rate M9 - Small Customer</u>				
41	Delivery	(0.0394)	6,950,000		(2,737)
42	Commodity	0.3324	6,950,000		23,104
43	Sales Service Impact				20,368
44	Direct Purchase Impact				(2,737)
	<u>Rate M9 - Large Customer</u>				
45	Delivery	(0.0394)	20,178,000		(7,945)
46	Commodity	0.3324	20,178,000		67,079
47	Sales Service Impact				59,134
48	Direct Purchase Impact				(7,945)
	<u>Rate T1 - Small Customer</u>				
49	Delivery	(0.0066)	7,537,000	(500)	(500)
50	Federal Carbon	(0.0861)	7,537,000	(6,491)	
51	Direct Purchase Impact			(6,991)	(500)

Enbridge Gas Inc.
Union South Rate Zone
Bill Adjustment for Typical Customers

Line No.	Particulars	Deferral Unit Rate (cents/m ³) (a)	Annual Volume (m ³) (b)	Bill Impact Including Federal Carbon (\$) (c)	Bill Impact Excluding Federal Carbon (\$) (d)
	<u>Rate T1 - Average Customer</u>				
52	Delivery	(0.0066)	11,565,938	(767)	(767)
53	Federal Carbon	(0.0861)	11,565,938	(9,961)	
54	Direct Purchase Impact			(10,728)	(767)
	<u>Rate T1 - Large Customer</u>				
55	Delivery	(0.0066)	25,624,080	(1,700)	(1,700)
56	Federal Carbon	(0.0861)	25,624,080	(22,068)	
57	Direct Purchase Impact			(23,768)	(1,700)
	<u>Rate T2 - Small Customer</u>				
58	Delivery	(0.0382)	59,256,000	(22,621)	(22,621)
59	Federal Carbon	(0.0861)	59,256,000	(51,032)	
60	Direct Purchase Impact			(73,653)	(22,621)
	<u>Rate T2 - Average Customer</u>				
61	Delivery	(0.0382)	197,789,850	(75,506)	(75,506)
62	Federal Carbon	(0.0861)	197,789,850	(170,339)	
63	Direct Purchase Impact			(245,844)	(75,506)
	<u>Rate T2 - Large Customer</u>				
64	Delivery	(0.0382)	370,089,000	(141,280)	(141,280)
65	Federal Carbon	(0.0861)	370,089,000	(318,725)	
66	Direct Purchase Impact			(460,005)	(141,280)
	<u>Rate T3 - Large Customer</u>				
67	Delivery	0.0027	272,712,000	7,347	7,347
68	Direct Purchase Impact			7,347	7,347