



Ontario
Energy
Board | Commission
de l'énergie
de l'Ontario

DECISION AND RATE ORDER

EB-2019-0247

ENBRIDGE GAS INC.

2020 Federal Carbon Pricing Program Application

BEFORE: Lynne Anderson
Presiding Member

Susan Frank
Member

Michael Janigan
Member

September 3, 2020

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1 INTRODUCTION AND SUMMARY

Enbridge Gas Inc. (Enbridge Gas) requested Ontario Energy Board (OEB) approval under section 36(1) of the *Ontario Energy Board Act, 1998* (OEB Act) to increase rates to recover costs associated with meeting its obligations under the federal *Greenhouse Gas Pollution Pricing Act* (GGPPA) and the Federal Carbon Pricing Program (FCPP), and to dispose of the 2019 balances recorded in its FCPP-related deferral and variance accounts.

On August 13, 2020, the OEB issued its [Decision and Order](#) in this proceeding.

The OEB approved Enbridge Gas's proposed unit rates for the Federal Carbon Charge and Facility Carbon Charge on a final basis (which had previously been approved on an interim basis), effective April 1, 2020, for all customers except First Nations on-reserve customers, for whom the Federal Carbon Charge rates remain interim.

The OEB also approved the 2019 FCPP deferral and variance account balances, subject to certain changes, and Enbridge Gas's methodology for allocating these account balances by rate class. The OEB determined that the account balances would be recovered over a three-month period (from October 1, 2020 to December 31, 2020), in Enbridge Gas's October 1, 2020 QRAM application, for all Enbridge Gas customers, in the Enbridge Gas Distribution (EGD) and Union rate zones. Disposition unit rates for the Federal Carbon Charge – Customer Variance Account would apply on an interim basis for First Nations on-reserve customers.

The OEB ordered Enbridge Gas to file a draft rate order consistent with its Decision and Order for each of the EGD rate zone and Union rate zones.

In this Decision and Rate Order, the OEB approves the updated 2019 balances in all FCPP deferral and variance accounts, and the unit rates for the disposition of these balances, as filed in Enbridge Gas's draft rate order. These rates are approved on a final basis, with the exception that the disposition rates for the Federal Carbon Charge – Customer Variance Account are approved on an interim basis for First Nations on-reserve customers.

The OEB is also requiring Enbridge Gas to include within its rate schedules a reference to the interim nature of the Federal Carbon Charge and the 2019 balance in the Customer Variance Account for First Nations on-reserve customers.

The balances in the 2019 FCPP-related deferral and variance accounts that are approved for disposition are as follows:

- \$90.955 million in the EGD rate zone, composed of \$89.731 million in the Federal Carbon Charge – Customer Variance Account, \$0.221 million in the Federal Carbon Charge – Facility Variance Account, and \$1.003 million in the Greenhouse Gas Emissions Administration Deferral Account
- \$56.743 million in the Union rate zones, composed of \$55.397 million in the Federal Carbon Charge – Customer Variance Account, \$0.760 million in the Federal Carbon Charge – Facility Variance Account, and \$0.586 million in the Greenhouse Gas Emissions Administration Deferral Account

The bill impact (over a three-month period) of the approved 2019 FCPP-related deferral and variance account balance disposition is \$21.72 in the EGD rate zone for a typical residential customer with annual consumption of 2,400 m³, and is \$14.01 in the Union South rate zone and \$13.46 in the Union North rate zones, for a typical residential customer with annual consumption of 2,200 m³.

2 THE PROCESS

On August 13, 2020, the OEB issued its Decision and Order in this proceeding. The OEB ordered Enbridge Gas to file a draft rate order consistent with the Decision and Order for each of the EGD rate zone and Union rate zones. Enbridge Gas filed a draft rate order on August 20, 2020.

The Decision and Order made provision for OEB staff and intervenors to provide comments on the draft rate order filed by Enbridge Gas by August 27, 2020. Comments were submitted by Anwaatin Inc. (Anwaatin) and OEB staff.

In its comments, OEB staff suggested that Enbridge Gas provide certain additional information. On August 31, 2020, Enbridge Gas filed a letter providing the requested information.

The August 13, 2020 Decision and Order also included procedural steps for the cost awards process. A decision regarding cost awards will be issued at a later date.

3 DECISION

3.1 Disposition Rates for Deferral and Variance Accounts

Within its draft rate order, Enbridge Gas provided updated unit rates for the disposition of 2019 balances in all FCPP deferral and variance accounts, for each rate zone.¹

Enbridge Gas also provided bill impacts and supporting calculations for the unit disposition rates, as directed by the OEB in its August 13, 2020 Decision and Order.

The updated unit rates incorporated the following changes consistent with the OEB's direction in the August 13, 2020 Decision and Order:

- An updated 2019 balance in the Federal Carbon Charge – Facility Variance Accounts to reflect a change in Enbridge Gas's required payment to the federal government, related to Enbridge Gas's facility emissions from flared volumes of natural gas
- Updated interest calculations on the 2019 balances in all FCPP deferral and variance accounts
- Disposition over a three-month period beginning October 1, 2020 for all Enbridge Gas customers, including general service customers in the Union rate zones

In its comments, OEB staff noted that the draft rate order did not explicitly indicate that Enbridge Gas had used a Q3 2020 interest rate of 0.57% in its interest calculations for the balances in the deferral and variance accounts, as directed by the OEB in the August 13, 2020 Decision and Order. OEB staff requested that Enbridge Gas confirm this.

OEB staff submitted that, if Enbridge Gas confirmed that it used a Q3 2020 interest rate of 0.57%, the unit rates for the disposition of 2019 balances in all FCPP deferral and variance accounts should be approved as filed.

¹ Enbridge Gas did not include a schedule of final rates for the Federal Carbon Charge and the Facility Carbon Charge as part of its draft rate order, as the final rates approved in the August 13, 2020 Decision and Order were unchanged from those previously approved on an interim basis. These rates were incorporated into Enbridge Gas's rate schedules through the April 1, 2020 QRAM proceeding (EB-2020-0077).

In its reply comments, Enbridge Gas confirmed that it did use a Q3 interest rate of 0.57% in calculating the updated 2019 balances in the FCPP deferral and variance accounts.

Findings

Enbridge Gas confirmed that the Q3 2020 interest rate used to calculate the updated account balances in the FCPP deferral and variance accounts is 0.57%, as required by the August 13, 2020 Decision and Order. The 2019 balances with interest forecasted to September 30, 2020 in all FCPP deferral and variance accounts are approved for disposition.

The unit rates for the disposition of 2019 balances in all FCPP deferral and variance accounts proposed by Enbridge Gas in its draft rate order are approved as filed, for the EGD rate zone and Union rate zones.

In accordance with the August 13, 2020 Decision and Order, the disposition rates are approved on a final basis, with the exception that the disposition rates for the Federal Carbon Charge – Customer Variance Account are approved on an interim basis for First Nations on-reserve customers.

3.2 Presentation in Rate Schedules of Interim Nature of Charges for On-reserve Customers

In its August 13, 2020 Decision and Order, the OEB determined that the Federal Carbon Charge and the disposition unit rates for the Federal Carbon Charge – Customer Variance Account would apply on an interim basis for First Nations on-reserve customers. This interim status would apply pending the OEB's consideration of the Deferred Issues – whether the FCPP charges are constitutionally applicable in light of the *Indian Act*, relevant treaties, and section 35 of the *Constitution Act, 1982* – at a later date.

Enbridge Gas did not include an updated rate handbook with complete rate schedules for all customer classes as part of its draft rate order. In its comments, OEB staff noted that it was therefore unclear whether and how the interim nature of the Federal Carbon Charge and the disposition unit rates for the Federal Carbon Charge – Customer Variance Account for First Nations on-reserve customers would be shown in the rate handbook. OEB staff requested that Enbridge Gas clarify its intended approach.

Anwaatin submitted that the OEB should direct Enbridge Gas to confirm in writing that its rate handbook will clearly identify the interim nature of the Federal Carbon Charge and disposition unit rates for the Federal Carbon Charge – Customer Variance Account for First Nations on-reserve customers.

In its reply comments, Enbridge Gas submitted that the OEB's Decision and Order explicitly indicated that these charges and disposition unit rates were approved on an interim basis for First Nations on-reserve customers, and that it was not necessary to note this interim nature on its rate schedules.

Enbridge Gas provided three reasons in support of its position:

- the OEB's August 13, 2020 Decision and Order did not contain any direction regarding noting the interim nature of these charges and disposition unit rates on Enbridge Gas's rate schedules
- it is not Enbridge Gas's historical practice to note the interim nature of rates on its rate schedules
- all Enbridge Gas rate schedules already specify that the rates for each customer class are subject to the Federal Carbon Charge "if applicable", enabling Enbridge Gas to reflect certain exemptions from these charges

Enbridge Gas further noted that, through its customer billing system, it has the ability to track the amounts charged to First Nations on-reserve customers and to determine those amounts at any time as required, such as when the OEB makes a final determination on the Deferred Issues.

In the event that the OEB were to determine that it would require a reference to the interim nature of these charges and disposition unit rates on Enbridge Gas's rate schedules (contrary to Enbridge Gas's preference), Enbridge Gas submitted that the OEB could direct it to add the following wording to Rider J in the EGD rate zone schedule, and to the applicable Union rate zones' rate schedules:

"The Federal Carbon Charge and 2019 balances in the Customer Variance Accounts for on-reserve First Nations customers are interim, per the Board's Decision and Order in EB-2019-0247."

Findings

The OEB concludes that there should be a reference on the rate schedule that the rates for First Nations on-reserve customers are interim. While the OEB agrees with Enbridge Gas that the August 13, 2020 Decision and Order established the requirement regarding the interim nature of these rates, the OEB finds it helpful for the rate schedules to also include this reference. The OEB agrees with Enbridge Gas's proposed language to include on the EGD rate zone schedule Rider J and the applicable rate schedules for the Union rate zones.

4 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The 2019 account balances and the unit rates for the disposition of these balances in all Federal Carbon Pricing Program deferral and variance accounts for Enbridge Gas Inc., as shown in Schedule A to this Decision and Rate Order, are approved as filed, for the EGD rate zone and Union rate zones. The rates are approved on a final basis, with the exception that the rates for the Federal Carbon Charge – Customer Variance Account are approved on an interim basis for First Nations on-reserve customers.
2. Enbridge Gas Inc. shall include in its rate schedules a reference to the interim nature of the Federal Carbon Charge and the 2019 balances in the Federal Carbon Charge - Customer Variance Accounts for First Nations on-reserve customers, in accordance with this Decision and Rate Order.

DATED at Toronto September 3, 2020

ONTARIO ENERGY BOARD

Original Signed By

Christine E. Long
Registrar and Board Secretary

SCHEDULE A
DECISION AND RATE ORDER
ENBRIDGE GAS INC.
EB-2019-0247
DATED: SEPTEMBER 3, 2020



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Enbridge Gas Inc.
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Canada

August 20, 2020

BY RESS and EMAIL

Ms. Christine Long
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Long:

**Re: Enbridge Gas Inc.
Ontario Energy Board File No.: EB-2019-0247
2020 Federal Carbon Pricing Program Application
Draft Rate Order**

On November 18, 2020, Enbridge Gas Inc. (“Enbridge Gas”)¹ filed a 2020 Federal Carbon Pricing Program application (the “Application”) with the Ontario Energy Board (“OEB” or “Board”), seeking approval to: (i) increase Federal Carbon Charge and Facility Carbon Charge rates to recover the costs associated with meeting its obligations under the federal Greenhouse Gas Pollution Pricing Act (“GGPPA”) and the Federal Carbon Pricing Program (“FCPP”), effective April 1, 2020; and (ii) dispose of the 2019 balances recorded in its FCPP-related deferral and variance accounts, for the Enbridge Gas Distribution (“EGD”) and Union Gas (“Union”) rate zones.²

On February 11, 2020, the OEB issued an Interim Decision and Order approving Enbridge Gas’s proposed increases to rates for the Federal Carbon Charge and Facility Carbon Charge on an interim basis, effective April 1, 2020.³ In its Interim Decision and Order, the OEB also directed Enbridge Gas to: (i) file updated evidence reflecting final 2019 balances in its FCPP-related deferral and variance accounts as of December 31, 2019; and (ii) propose options for the approach to disposition of these balances that would smooth bill impacts.

On August 13, 2020, the OEB issued a Decision and Order on Enbridge Gas’s Application, approving the same Federal Carbon Charges and Facility Carbon Charges previously approved on an interim basis, on a final basis, effective April 1, 2020.⁴ Pursuant to the OEB’s

¹ Enbridge Gas Inc. was formed by the amalgamation of Enbridge Gas Distribution Inc. and Union Gas Limited on January 1, 2019 pursuant to the Ontario Business Corporations Act, R.S.O. 1990, c. B. 16. Enbridge Gas carries on the business of distributing, transmitting and storing natural gas within Ontario.

² “Union rate zones” collectively refers to the Union North rate zone and the Union South rate zone.

³ 2020 increases to rates for the Federal Carbon Charge and Facility Carbon Charge were subsequently approved by the OEB as part of its review of Enbridge Gas’s April 1, 2020 Quarterly Rate Adjustment Mechanism (“QRAM”) application (EB-2020-0077).

⁴ As set out on page 22 of the OEB’s August 13, 2020 Decision and Order, “There will be no change in bill impacts related to the Federal Carbon Charges and Facility Carbon Charges because rates were approved and

Decision and Order, Enbridge Gas has compiled the enclosed Draft Rate Order for the EGD rate zone and Union rate zones, which is organized as follows:⁵

EGD Rate Zone

Appendix A	2019 FCPP-Related Deferral and Variance Account Balances and Allocation
Appendix B	2019 FCPP-Related Deferral and Variance Account Clearance Unit Rates
Appendix C	2019 FCPP-Related Deferral and Variance Account Clearance Bill Adjustments

Union Rate Zones

Appendix A	2019 FCPP-Related Deferral and Variance Account Balances and Allocation
Appendix B	2019 FCPP-Related Deferral and Variance Account Clearance Unit Rates and Ex-Franchise Amounts
Appendix C	2019 FCPP-Related Deferral and Variance Account Clearance General Service Customer Bill Impacts

The bill impact of the approved 2019 FCPP-related deferral and variance account balance disposition for a typical residential customer with annual consumption of 2,400 m³ is \$21.72 in the EGD rate zone. The bill impact of the approved 2019 FCPP-related deferral and variance account balance disposition for a typical residential customer with annual consumption of 2,200 m³ is \$14.01 in the Union South rate zone and \$13.46 in the Union North rate zone.

Subject to the OEB's approval of the enclosed Draft Rate Order and as ordered by the Board,⁶ Enbridge Gas shall reflect recovery of 2019 FCPP-related deferral and variance account balances allocated to Enbridge Gas customers in the EGD rate zone and the Union rate zones, as part of its October 1, 2020 QRAM application.⁷

implemented on an interim basis effective April 1, 2020, at the rates now approved on a final basis.”

⁵ As set out on page 22 of the OEB's August 13, 2020 Decision and Order, “This draft rate order should include updated calculations detailing the balances proposed for disposition in the 2019 FCPP deferral and variance accounts, the clearance unit rates, and the bill impacts, for each of the EGD and Union rate zones, similar to that filed in Exhibit D, Tab 1, Schedules 3-5 and Exhibit D, Tab 2, Schedules 4-6, of Enbridge Gas's Application and Evidence.”

⁶ EB-2019-0271, OEB Decision and Order, August 13, 2020, p. 23.

⁷ 2019 FCPP-related deferral and variance account balances allocated to general service customers in the Union rate zones shall be recovered prospectively over a three-month period (Oct-Dec 2020). 2019 FCPP-related deferral and variance account balances allocated to remaining customers in the Union rate zones and all customers in the EGD rate zone shall be recovered as a one-time adjustment divided into three-monthly installments (Oct-Dec 2020).

If you have any questions, please contact the undersigned.

Sincerely,

(Original Digitally Signed)

Adam Stiers
Technical Manager, Regulatory Applications

cc: T. Persad (Enbridge Gas Counsel)
M. Parkes (OEB Staff)
L. Murray (OEB Counsel)
EB-2019-0247 Intervenors

Enbridge Gas Inc.

(EGD Rate Zone)

EB-2019-0247

EGD RATE ZONE

TABLE 5: SUMMARY OF 2019 FEDERAL CARBON DEFERRAL AND VARIANCE ACCOUNTS

		Col. 1	Col. 2	Col. 3	Col. 4
Line	Rate	Federal Carbon Charge - Customer Variance Account ¹	Federal Carbon Charge - Facility Variance Account ²	Greenhouse Gas Emissions Administration Deferral Account ³	Total
					(Col. 1 + Col. 2 + Col. 3)
		(\$)	(\$)	(\$)	(\$)
1.1	Balance	87,602,348	218,495	981,484	88,802,328
1.2	Interest	2,128,755	2,358	21,514	2,152,627
1	Total	89,731,103	220,853	1,002,998	90,954,955

Notes:

- (1) Exhibit C, Page 11, Lines 14 -15
- (2) Exhibit I.STAFF.9 a)
- (3) Exhibit C, Page 6, Table C-1

EGD RATE ZONE

TABLE 6: SUMMARY OF ALLOCATION OF 2019 FEDERAL CARBON DEFERRAL AND VARIANCE ACCOUNTS

		Col. 1	Col. 2	Col. 3	Col. 4
Line	Rate	Federal Carbon Charge - Customer Variance Account ¹	Federal Carbon Charge - Facility Variance Account ²	Greenhouse Gas Emissions Administration Deferral Account ³	Total
		(\$)	(\$)	(\$)	(Col. 1 + Col. 2 + Col. 3) (\$)
1.1	1	40,206,272	75,598	926,863	41,208,733
1.2	6	38,330,038	74,857	75,938	38,480,834
1.3	9	131	0	1	132
1.4	100	92,304	174	2	92,480
1.5	110	7,277,624	19,182	137	7,296,942
1.6	115	1,169,425	10,752	10	1,180,187
1.7	125	0	15,157	2	15,159
1.8	135	960,221	1,805	20	962,047
1.9	145	230,808	582	12	231,401
1.10	170	1,460,896	6,213	11	1,467,120
1.11	200	0	2,986	0	2,986
1.12	300	3,384	6	0	3,391
1.13	315	0	0	0	0
1.14	332	0	13,542	0	13,543
1	Total	89,731,103	220,853	1,002,998	90,954,955

Notes:

- (1) Appendix B, Page 1, Table 7
- (2) Appendix B, Page 2, Table 8
- (3) Appendix B, Page 3, Table 9

EGD RATE ZONE

TABLE 7: 2019 FEDERAL CARBON CHARGE - CUSTOMER VARIANCE ACCOUNT CLEARANCE UNIT RATES

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Line	Rate	Balance to be Cleared ¹	Interest ²	Total Balance to be Cleared ³	Actual Volumes Excluding OBPS Participant & Other Exempt Volumes (Apr - Jul 2019)	Total Unit Rate	Unit Rate per Month		
							October 2020	November 2020	December 2020
		(\$)	(\$)	(Col. 1 + Col. 2) (\$)	(10 ³ m ³)	(Col. 3 / Col. 4) (¢/m ³)	(Col. 5 / 3) (¢/m ³)	(Col. 5 / 3) (¢/m ³)	(Col. 5 / 3) (¢/m ³)
1.1	1	39,252,430	953,842	40,206,272	1,005,453	3.9988	1.3329	1.3329	1.3329
1.2	6	37,420,707	909,331	38,330,038	958,533	3.9988	1.3329	1.3329	1.3329
1.3	9	128	3	131	3	3.9988	1.3329	1.3329	1.3329
1.4	100	90,115	2,190	92,304	2,308	3.9988	1.3329	1.3329	1.3329
1.5	110	7,104,971	172,652	7,277,624	181,994	3.9988	1.3329	1.3329	1.3329
1.6	115	1,141,682	27,743	1,169,425	29,244	3.9988	1.3329	1.3329	1.3329
1.7	125	0	0	0	0	0.0000	0.0000	0.0000	0.0000
1.8	135	937,441	22,780	960,221	24,013	3.9988	1.3329	1.3329	1.3329
1.9	145	225,333	5,476	230,808	5,772	3.9988	1.3329	1.3329	1.3329
1.10	170	1,426,238	34,658	1,460,896	36,533	3.9988	1.3329	1.3329	1.3329
1.11	200	0	0	0	0	0.0000	0.0000	0.0000	0.0000
1.12	300	3,304	80	3,384	85	3.9988	1.3329	1.3329	1.3329
1.13	315	0	0	0	0	0.0000	0.0000	0.0000	0.0000
1.14	332	0	0	0	0	0.0000	0.0000	0.0000	0.0000
1	Total	87,602,348	2,128,755	89,731,103	2,243,939				

Notes:

- (1) The balance by rate class = The total balance in Line 1, Col. 1 x (volume for each rate class in Col. 4 / total volume in Line 1, Col. 4)
- (2) The interest amount by rate class = The total interest in Line 1, Col. 2 x (the balance for each rate class in Col. 1 / the total balance in Line 1, Col. 1)
- (3) Appendix A, Page 1, Line 1, Col. 1

EGD RATE ZONE

TABLE 8: 2019 FEDERAL CARBON CHARGE - FACILITY VARIANCE ACCOUNT CLEARANCE UNIT RATES

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Line	Rate	Balance to be Cleared ¹	Interest ²	Total Balance to be Cleared ³	Actual Volumes (Apr - Jul 2019)	Total Unit Rate	Unit Rate per Month		
							October 2020	November 2020	December 2020
				(Col. 1 + Col. 2)		(Col. 3 / Col. 4)	(Col. 5 / 3)	(Col. 5 / 3)	(Col. 5 / 3)
		(\$)	(\$)	(\$)	(10 ³ m ³)	(¢/m ³)	(¢/m ³)	(¢/m ³)	(¢/m ³)
1.1	1	74,791	807	75,598	1,005,473	0.0075	0.0025	0.0025	0.0025
1.2	6	74,058	799	74,857	995,622	0.0075	0.0025	0.0025	0.0025
1.3	9	0	0	0	3	0.0075	0.0025	0.0025	0.0025
1.4	100	172	2	174	2,308	0.0075	0.0025	0.0025	0.0025
1.5	110	18,977	205	19,182	255,120	0.0075	0.0025	0.0025	0.0025
1.6	115	10,637	115	10,752	143,001	0.0075	0.0025	0.0025	0.0025
1.7	125	14,995	162	15,157	201,590	0.0075	0.0025	0.0025	0.0025
1.8	135	1,786	19	1,805	24,013	0.0075	0.0025	0.0025	0.0025
1.9	145	575	6	582	7,735	0.0075	0.0025	0.0025	0.0025
1.10	170	6,146	66	6,213	82,629	0.0075	0.0025	0.0025	0.0025
1.11	200	2,954	32	2,986	39,715	0.0075	0.0025	0.0025	0.0025
1.12	300	6	0	6	85	0.0075	0.0025	0.0025	0.0025
1.13	315	0	0	0	0	0.0000	0.0000	0.0000	0.0000
1.14	332	13,398	145	13,542	180,115	0.0075	0.0025	0.0025	0.0025
1	Total	218,495	2,358	220,853	2,937,408				

Notes:

- (1) The balance by rate class = The total balance in Line 1, Col. 1 x (volume for each rate class in Col. 4 / total volume in Line 1, Col. 4)
- (2) The interest amount by rate class = The total interest in Line 1, Col. 2 x (the balance for each rate class in Col. 1 / the total balance in Line 1, Col. 1)
- (3) Appendix A, Page 1, Line 1, Col. 2

EGD RATE ZONE

TABLE 9: 2019 GREENHOUSE GAS EMISSIONS ADMINISTRATION DEFERRAL ACCOUNT CLEARANCE UNIT RATES

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
Line	Rate	2019 Number of Customers	Balance to be Cleared ¹	Interest ²	Total Balance to be Cleared ³	Actual Volumes (Apr - Jul 2019)	Total Unit Rate	Unit Rate per Month		
								October 2020	November 2020	December 2020
			(\$)	(\$)	(Col. 2 + Col. 3) (\$)	(10 ³ m ³)	(Col. 4 / Col. 5) (¢/m ³)	(Col. 6 / 3) (¢/m ³)	(Col. 6 / 3) (¢/m ³)	(Col. 6 / 3) (¢/m ³)
1.1	1	2,047,063	906,982	19,881	926,863	1,005,473	0.0922	0.0307	0.0307	0.0307
1.2	6	167,717	74,310	1,629	75,938	995,622	0.0076	0.0025	0.0025	0.0025
1.3	9	2	1	0	1	3	0.0277	0.0092	0.0092	0.0092
1.4	100	4	2	0	2	2,308	0.0001	0.0000	0.0000	0.0000
1.5	110	302	134	3	137	255,120	0.0001	0.0000	0.0000	0.0000
1.6	115	23	10	0	10	143,001	0.0000	0.0000	0.0000	0.0000
1.7	125	4	2	0	2	201,590	0.0000	0.0000	0.0000	0.0000
1.8	135	44	19	0	20	24,013	0.0001	0.0000	0.0000	0.0000
1.9	145	26	12	0	12	7,735	0.0002	0.0001	0.0001	0.0001
1.10	170	25	11	0	11	82,629	0.0000	0.0000	0.0000	0.0000
1.11	200	1	0	0	0.45	39,715	0.0000	0.0000	0.0000	0.0000
1.12	300	1	0	0	0.45	85	0.0005	0.0002	0.0002	0.0002
1.13	315	1	0	0	0.45	0	0.0000	0.0000	0.0000	0.0000
1.14	332	1	0	0	0.45	180,115	0.0000	0.0000	0.0000	0.0000
1	Total	2,215,214	981,484	21,514	1,002,998	2,937,408				

Notes:

- (1) The balance by rate class = The total balance in Line 1, Col. 2 x (number of customer for each rate class in Col. 1 / total number of customer in Line 1, Col. 1)
- (2) The interest amount by rate class = The total interest in Line 1, Col. 3 x (the balance for each rate class in Col. 2 / the total balance in Line 1, Col. 2)
- (3) Appendix A, Page 1, Line 1, Col. 3

EGD RATE ZONE

**TABLE 10: 2019 FEDERAL CARBON DEFERRAL AND VARIANCE ACCOUNT CLEARANCE
 UNIT RATE SUMMARY BY RATE CLASS**

The following adjustment is applicable to consumption volumes for the period April 1, 2019 to July 31, 2019.

Rate Class	Non-OBPS				OBPS ¹			
	Total (¢/m ³)	Oct-20 (¢/m ³)	Nov-20 (¢/m ³)	Dec-20 (¢/m ³)	Total (¢/m ³)	Oct-20 (¢/m ³)	Nov-20 (¢/m ³)	Dec-20 (¢/m ³)
Rate 1	4.0985	1.3662	1.3662	1.3662	0.0997	0.0332	0.0332	0.0332
Rate 6	4.0139	1.3380	1.3380	1.3380	0.0151	0.0050	0.0050	0.0050
Rate 9	4.0340	1.3447	1.3447	1.3447	0.0352	0.0117	0.0117	0.0117
Rate 100	4.0064	1.3355	1.3355	1.3355	0.0076	0.0025	0.0025	0.0025
Rate 110	4.0064	1.3355	1.3355	1.3355	0.0076	0.0025	0.0025	0.0025
Rate 115	4.0063	1.3354	1.3354	1.3354	0.0075	0.0025	0.0025	0.0025
Rate 125	0.0075	0.0025	0.0025	0.0025	0.0075	0.0025	0.0025	0.0025
Rate 135	4.0064	1.3355	1.3355	1.3355	0.0076	0.0025	0.0025	0.0025
Rate 145	4.0065	1.3355	1.3355	1.3355	0.0077	0.0026	0.0026	0.0026
Rate 170	4.0063	1.3354	1.3354	1.3354	0.0075	0.0025	0.0025	0.0025
Rate 200	0.0075	0.0025	0.0025	0.0025	0.0075	0.0025	0.0025	0.0025
Rate 300	4.0068	1.3356	1.3356	1.3356	0.0080	0.0027	0.0027	0.0027
Rate 300 Interruptible	4.0068	1.3356	1.3356	1.3356	0.0080	0.0027	0.0027	0.0027
Rate 315	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate 332	0.0075	0.0025	0.0025	0.0025	0.0075	0.0025	0.0025	0.0025

(1) Includes Voluntary Participants and Other Exempt Gas Volumes

EGD RATE ZONE

**TABLE 11: 2019 FEDERAL CARBON DEFERRAL AND VARIANCE ACCOUNT CLEARANCE
 UNIT RATE BREAKDOWN BY RATE CLASS**

The following adjustment is applicable to consumption volumes for the period April 1, 2019 to July 31, 2019.

Rate Class		Non-OBPS (¢/m ³)	OBPS ¹ (¢/m ³)
Rate 1	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0922</u>	<u>0.0922</u>
	Total	4.0985	0.0997
Rate 6	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0076</u>	<u>0.0076</u>
	Total	4.0139	0.0151
Rate 9	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0277</u>	<u>0.0277</u>
	Total	4.0340	0.0352
Rate 100	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0001</u>	<u>0.0001</u>
	Total	4.0064	0.0076
Rate 110	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0001</u>	<u>0.0001</u>
	Total	4.0064	0.0076

Rate Class		Non-OBPS (¢/m ³)	OBPS ¹ (¢/m ³)
Rate 115	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0000</u>	<u>0.0000</u>
	Total	4.0063	0.0075
Rate 125	Customer-Related	0.0000	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0000</u>	<u>0.0000</u>
	Total	0.0075	0.0075
Rate 135	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0001</u>	<u>0.0001</u>
	Total	4.0064	0.0076
Rate 145	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0002</u>	<u>0.0002</u>
	Total	4.0065	0.0077
Rate 170	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0000</u>	<u>0.0000</u>
	Total	4.0063	0.0075
Rate 200	Customer-Related	0.0000	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0000</u>	<u>0.0000</u>
	Total	0.0075	0.0075

Rate Class		Non-OBPS (¢/m ³)	OBPS ¹ (¢/m ³)
Rate 300	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0005</u>	<u>0.0005</u>
	Total	4.0068	0.0080
Rate 300 Interruptible	Customer-Related	3.9988	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0005</u>	<u>0.0005</u>
	Total	4.0068	0.0080
Rate 315	Customer-Related	0.0000	
	Facility-Related	0.0000	0.0000
	<u>GGEADA</u>	<u>0.0000</u>	<u>0.0000</u>
	Total	0.0000	0.0000
Rate 332	Customer-Related	0.0000	
	Facility-Related	0.0075	0.0075
	<u>GGEADA</u>	<u>0.0000</u>	<u>0.0000</u>
	Total	0.0075	0.0075

(1) Includes Voluntary Participants and Other Exempt Gas Volumes

EGD RATE ZONE

2019 FEDERAL CARBON DEFERRAL AND VARIANCE ACCOUNT CLEARANCE
 Bill Adjustment for October to December 2020 for Typical Customers

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13
		Volume		Annual Bill Impact for Non-OBPS				Annual Bill Impact for OBPS					
		Annual	April to July 2019	Unit Rate	Total Adjustment	April 2020 Bill	April 2020 Bill Including Total Adjustment	% Impact	Unit Rate	Total Adjustment	April 2020 Bill	April 2020 Bill Including Total Adjustment	% Impact
		m ³	m ³	¢/m ³	\$	\$	\$	%	¢/m ³	\$	\$	\$	%
GENERAL SERVICE													
1.1	RATE 1 RESIDENTIAL												
1.2	Heating & Water Heating	2,400	530	4.0985	21.72	933.78	955.50	2.3%	0.0997	0.53	792.90	793.43	0.1%
2.1	RATE 6 COMMERCIAL												
2.2	General Use	43,285	12,401	4.0139	497.77	12,005.27	12,503.04	4.1%	0.0151	1.87	9,464.44	9,466.31	0.0%
CONTRACT SERVICE													
3.1	RATE 100												
3.2	Industrial - small size	339,188	86,194	4.0064	3,453.27	81,175.05	84,628.31	4.3%	0.0076	6.55	61,264.71	61,271.26	0.0%
4.1	RATE 110												
4.2	Industrial - small size, 50% LF	598,568	161,016	4.0064	6,450.93	131,593.53	138,044.46	4.9%	0.0076	12.24	96,457.59	96,469.83	0.0%
4.3	Industrial - avg. size, 75% LF	9,976,121	3,231,964	4.0064	129,485.41	2,028,019.62	2,157,505.04	6.4%	0.0076	245.63	1,442,421.38	1,442,667.01	0.0%
5.1	RATE 115												
5.2	Industrial - large size, 80% LF	69,832,850	17,195,041	4.0063	688,884.95	13,725,106.66	14,413,991.61	5.0%	0.0075	1,289.63	9,625,918.37	9,627,208.00	0.0%
6.1	RATE 135												
6.2	Industrial - Seasonal Firm	598,567	218,143	4.0064	8,739.67	115,967.08	124,706.75	7.5%	0.0076	16.58	80,831.20	80,847.78	0.0%
7.1	RATE 145												
7.2	Commercial - avg. size	598,568	130,788	4.0065	5,240.01	129,184.49	134,424.49	4.1%	0.0077	10.07	94,048.55	94,058.62	0.0%
8.1	RATE 170												
8.2	Industrial - avg. size, 75% LF	9,976,120	3,231,964	4.0063	129,482.18	1,790,164.61	1,919,646.79	7.2%	0.0075	242.40	1,204,566.36	1,204,808.76	0.0%

Notes:

- Col. 5 = Col. 3 x Col. 4 / 100
- Col. 6 is the approved April 2020 annual bill for Sales Service customer from EB-2020-0077, Exhibit C, Tab 4, Schedule 7
- Col. 7 = Col. 5 + Col. 6
- Col. 8 = Col. 5 / Col. 6
- Col. 10 = Col. 3 x Col. 9 / 100
- Col. 11 is the approved April 2020 annual bill for Sales Service customer from EB-2020-0077, Exhibit C, Tab 4, Schedule 8
- Col. 12 = Col. 10 + Col. 11
- Col. 13 = Col. 10 / Col. 11

Enbridge Gas Inc.
(Union Rate Zones)
EB-2019-0247

ENBRIDGE GAS INC.
 Union Rate Zones
Summary of 2019 Federal Carbon Deferral and Variance Accounts

Line No.	Particulars (\$000's)	Federal Carbon Charge - Customer Variance Account 179-421 (a)	Federal Carbon Charge - Facility Variance Account 179-420 (b)	Greenhouse Gas Emissions Administration Deferral Account 179-422 (c)	Total (d) = (a+b+c)
1	Balance	54,063	752	574	55,389
2	Interest	1,334	8	12	1,354
3	Total (1)	<u>55,397</u>	<u>760</u>	<u>586</u>	<u>56,743</u>

Notes:

- (1) Per the Decision and Order issued Aug. 13, 2020, pp. 8 - 11 which reflects the updated balances for the Customer and Facility Variance Accounts, as shown in Exhibit I.EP.2 and Exhibit I.STAFF.9 a).

ENBRIDGE GAS INC.
Union Rate Zones
Summary of Allocation of 2019 Federal Carbon Deferral and Variance Accounts

Line No.	Particulars (\$000's)	Allocators			Account Balances			Total (g) = (d+e+f)
		Apr - July 2019 Customer-Related Volumes 10 ³ m ³ (a)	Apr - July 2019 Total Volumes 10 ³ m ³ (b)	Total 2013 A&G (\$000's) (c)	Federal Carbon Charge - Customer Variance Account 179-421 (1) (d)	Federal Carbon Charge - Facility Variance Account 179-420 (2) (e)	Greenhouse Gas Emissions Administration Deferral Account 179-422 (3) (f)	
<u>Union South In-Franchise</u>								
1	Rate M1	586,601	587,498	80,159	23,493	46	296	23,836
2	Rate M2	249,099	279,000	7,513	9,976	22	28	10,026
3	Rate M4	120,868	186,123	2,801	4,841	15	10	4,866
4	Rate M5	17,396	22,210	3,131	697	2	12	710
5	Rate M7	38,242	139,291	787	1,532	11	3	1,545
6	Rate M9	-	28,421	108	-	2	0	3
7	Rate M10	-	63	25	-	0	0	0
8	Rate T1	59,698	125,500	2,036	2,391	10	8	2,408
9	Rate T2	3,618	1,254,834	5,624	145	99	21	265
10	Rate T3	-	53,418	627	-	4	2	7
11	Total South In-Franchise	1,075,522	2,676,358	102,812	43,075	211	380	43,665
<u>Union North In-Franchise</u>								
12	Rate 01	186,008	186,063	31,817	7,450	15	118	7,582
13	Rate 10	77,595	80,494	2,759	3,108	6	10	3,124
14	Rate 20	40,761	142,813	2,373	1,632	11	9	1,652
15	Rate 25	3,308	27,210	2,089	132	2	8	142
16	Rate 100	-	310,658	953	-	24	4	28
17	Total North In-Franchise	307,672	747,237	39,992	12,322	59	148	12,529
<u>Ex-Franchise</u>								
18	Rate M12	-	4,436,978	14,918	-	349	55	405
19	Rate M13	-	21,897	0	-	2	0	2
20	Rate M16	-	126,455	21	-	10	0	10
21	Rate C1	-	1,636,713	323	-	129	1	130
22	Excess Utility Storage Space	-	-	597	-	-	2	2
23	Total Ex-Franchise	-	6,222,043	15,859	-	490	59	549
24	Total In-Franchise & Ex-Franchise	1,383,193	9,645,638	158,663	55,397	760	586	56,743

Notes:

- (1) Allocated in proportion to column (a).
- (2) Allocated in proportion to column (b).
- (3) Allocated in proportion to column (c).

ENBRIDGE GAS INC.
 Union Rate Zones
 General Service Unit Rates for Prospective Recovery/(Refund)
Federal Carbon Deferral and Variance Account Disposition

Line No.	Particulars	Rate Class	Deferral Balance for Disposition (\$000's) (1) (a)	Forecast Volume (10 ³ m ³) (2) (b)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (c) = (a / b)*100
<u>Federal Carbon Charge</u>					
<u>Union North</u>					
1	Small Volume General Service	01	7,450	314,840	2.3662
2	Large Volume General Service	10	3,108	111,979	2.7752
<u>Union South</u>					
3	Small Volume General Service	M1	23,493	950,780	2.4710
4	Large Volume General Service	M2	9,976	396,513	2.5161
5	Total General Service		44,027		
<u>Delivery</u>					
<u>Union North</u>					
6	Small Volume General Service	01	132	314,901	0.0420
7	Large Volume General Service	10	17	114,707	0.0144
<u>Union South</u>					
8	Small Volume General Service	M1	342	951,188	0.0360
9	Large Volume General Service	M2	50	419,083	0.0119
10	Total General Service		541		

Notes:

- (1) Appendix A, p. 2. Delivery includes the FCCFVA and GGEADA balances.
- (2) Forecast volumes for the period October 1, 2020 to December 31, 2020.

ENBRIDGE GAS INC.
 Union Rate Zones
 Contract Unit Rate Adjustments - Federal Carbon Charge
Federal Carbon Deferral and Variance Account Disposition

Line No.	Particulars	Rate Class	Deferral Balance for Disposition (\$000's) (1)	Volume (10 ³ m ³) (b)	Unit Rate (cents/m ³) (c) = (a / b)*100	Unit Rate per Month		
						October 2020 (cents/m ³) (d) = (c) / 3	November 2020 (cents/m ³) (e) = (c) / 3	December 2020 (cents/m ³) (f) = (c) / 3
<u>Union North</u>								
1	Medium Volume Firm Service	20	1,632	40,761	4.0050	1.3350	1.3350	1.3350
2	Large Volume Interruptible	25	132	3,308	4.0050	1.3350	1.3350	1.3350
3	Large Volume High Load Factor	100	-	-	-	-	-	-
<u>Union South</u>								
4	Firm Com/Ind Contract	M4	4,841	120,868	4.0050	1.3350	1.3350	1.3350
5	Interruptible Com/Ind Contract	M5	697	17,396	4.0050	1.3350	1.3350	1.3350
6	Special Large Volume Contract	M7	1,532	38,242	4.0050	1.3350	1.3350	1.3350
7	Large Wholesale	M9	-	-	-	-	-	-
8	Small Wholesale	M10	-	-	-	-	-	-
9	Contract Carriage Service	T1	2,391	59,698	4.0050	1.3350	1.3350	1.3350
10	Contract Carriage Service	T2	145	3,618	4.0050	1.3350	1.3350	1.3350
11	Contract Carriage- Wholesale	T3	-	-	-	-	-	-
12	Total Contract Service		11,370					

Notes:

(1) Appendix A, p. 2, column (d).

ENBRIDGE GAS INC.
Union Rate Zones
Contract Unit Rate Adjustments - Delivery
Federal Carbon Deferral and Variance Account Disposition

Line No.	Particulars	Rate Class	Deferral Balance for Disposition (\$000's) (1) (a)	Volume (10 ³ m ³) (b)	Unit Rate (cents/m ³) (c) = (a / b)*100	Unit Rate per Month		
						October 2020 (cents/m ³) (d) = (c) / 3	November 2020 (cents/m ³) (e) = (c) / 3	December 2020 (cents/m ³) (f) = (c) / 3
<u>Union North</u>								
1	Medium Volume Firm Service	20	20	142,813	0.0140	0.0047	0.0047	0.0047
2	Large Volume Interruptible	25	10	27,210	0.0362	0.0121	0.0121	0.0121
3	Large Volume High Load Factor	100	28	310,658	0.0090	0.0030	0.0030	0.0030
<u>Union South</u>								
4	Firm Com/Ind Contract	M4	25	186,123	0.0134	0.0045	0.0045	0.0045
5	Interruptible Com/Ind Contract	M5	13	22,210	0.0599	0.0200	0.0200	0.0200
6	Special Large Volume Contract	M7	14	139,291	0.0100	0.0033	0.0033	0.0033
7	Large Wholesale	M9	3	28,421	0.0093	0.0031	0.0031	0.0031
8	Small Wholesale	M10	0	63	0.1562	0.0521	0.0521	0.0521
9	Contract Carriage Service	T1	17	125,500	0.0139	0.0046	0.0046	0.0046
10	Contract Carriage Service	T2	120	1,254,834	0.0095	0.0032	0.0032	0.0032
11	Contract Carriage- Wholesale	T3	7	53,418	0.0122	0.0041	0.0041	0.0041
12	Total Contract Service		256					

Notes:

(1) Appendix A, p. 2, columns (e) and (f).

ENBRIDGE GAS INC.
 Union Rate Zones
 Ex-Franchise Amounts for Disposition
Federal Carbon Deferral and Variance Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	Deferral Balance for Disposition (\$000's) (2) (a)
1	Storage and Transportation	M12	405
2	Local Production	M13	2
3	Storage Transportation Service	M16	10
4	Short-Term Cross Franchise	C1	<u>130</u>
5	Total Ex-Franchise		546

Notes:

- (1) Appendix A, p. 2, columns (e) and (f).
- (2) Ex-franchise M12, M13, M16 and C1 customer specific amounts determined using approved deferral account allocation methodologies.

ENBRIDGE GAS INC.
 Union Rate Zones
 General Service Bill Impacts
Federal Carbon Deferral and Variance Accounts

Line No.	Particulars	Rate Component	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (1) (a)	Volume (m ³) (2) (b)	Bill Impact (\$) (c) = (a x b) / 100
1	<u>Rate 01</u>	Delivery	0.0420	559	0.23
2		Federal Carbon Charge	<u>2.3662</u>	559	<u>13.22</u>
3			2.4082		13.46
4		Including Federal Carbon Charge			13.46
5		Excluding Federal Carbon Charge			0.23
6	<u>Rate 10</u>	Delivery	0.0144	29,344	4.23
7		Federal Carbon Charge	<u>2.7752</u>	29,344	<u>814.36</u>
8			2.7896		818.59
9		Including Federal Carbon Charge			818.59
10		Excluding Federal Carbon Charge			4.23
11	<u>Rate M1</u>	Delivery	0.0360	559	0.20
12		Federal Carbon Charge	<u>2.4710</u>	559	<u>13.81</u>
13			2.5070		14.01
14		Including Federal Carbon Charge			14.01
15		Excluding Federal Carbon Charge			0.20
16	<u>Rate M2</u>	Delivery	0.0119	19,491	2.32
17		Federal Carbon Charge	<u>2.5161</u>	19,491	<u>490.41</u>
18			2.5280		492.73
19		Including Federal Carbon Charge			492.73
20		Excluding Federal Carbon Charge			2.32

Notes:

- (1) Appendix B, p. 1, column (c).
- (2) Average consumption per customer for October 1, 2020 to December 31, 2020.
 - Rate 01 volume based on annual consumption of 2,200 m³.
 - Rate 10 volume based on annual consumption of 93,000 m³.
 - Rate M1 volume based on annual consumption of 2,200 m³.
 - Rate M2 volume based on annual consumption of 73,000 m³.