



Ontario
Energy
Board

Commission
de l'énergie
de l'Ontario

RATE ORDER

EB-2021-0149

ENBRIDGE GAS INC.

Application for 2020 Utility Earnings and Disposition of Deferral and Variance Accounts

BEFORE: **Allison Duff**
Presiding Commissioner

Patrick Moran
Commissioner

Anthony Zlahtic
Commissioner

February 24, 2022

OVERVIEW

This is a final rate order of the Ontario Energy Board (OEB) regarding an application from Enbridge Gas Inc. (Enbridge Gas) filed under section 36 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B). Enbridge Gas applied for an order seeking approval for the disposition of certain 2020 deferral and variance account balances and a review of its earnings sharing amounts.

Enbridge Gas and the intervenors in this proceeding reached a settlement on the disposition of all deferral and variance account balances, except for the Tax Variance Deferral Account (unsettled item). In a decision issued on October 21, 2021, the OEB accepted the settlement proposal and scheduled a written process to hear the unsettled item.

The OEB issued its decision on the unsettled item on January 27, 2022, and directed Enbridge Gas to file a draft rate order along with supporting information, including bill impacts. Enbridge Gas filed a draft rate order on February 7, 2022, for implementation of resulting rate riders effective April 1, 2022.

In response to the draft rate order, OEB staff filed a letter confirming its view that the resulting rate riders were correctly calculated and appropriately reflected the OEB's findings in its Decision and Order.

The OEB has reviewed the unit rates and supporting information in the draft rate order, and finds that it accurately reflects the settlement proposal dated October 4, 2021, and the OEB's Decision and Order. The OEB approves the rate riders as filed.

DECISION ON THE RATE ORDER

The OEB approves the rate riders as filed and the proposed disposition methodology. The balances will be disposed of as a one-time billing adjustment and will be implemented on April 1, 2022, in conjunction with the company's April commodity cost adjustment (GRAM application).

ORDER**THE ONTARIO ENERGY BOARD ORDERS THAT:**

1. The cumulative DVA credit balance of \$8.792 million (including interest to April 1, 2022) related to all DVAs for the EGD rate zone¹, as set out in Schedule A is approved for disposition to customers.
2. The cumulative DVA debit balance of \$11.784 million (including interest to April 1, 2022) related to all DVAs for the Union Gas rate zones², as set out in Schedule B is approved for disposition to customers.
3. The unit rates set out in schedules A and B associated with the disposition of 2020 DVA balances for the EGD and Union Gas rate zones respectively, are approved and shall be implemented in conjunction with Enbridge Gas's April 1, 2022, QRAM application.

DATED at Toronto, February 24, 2022

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar

¹ EGD debit balance of \$225,500 + TVDA credit of \$9.017 million = \$8.792 million credit.

² Union Gas debit balance of \$19.849 million + TVDA credit of 8.065 million = \$11.784 million debit.

ENBRIDGE GAS DISTRIBUTION RATE ZONE

SCHEDULE A

DVA BALANCES AND UNIT RATES

RATE ORDER

FEBRUARY 24, 2022

EB-2021-0149

**ENBRIDGE GAS INC. 2020 EARNINGS SHARING AND
DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2022

COL.1

Unit Rate
(\$/m³)

Bundled Services:

RATE 1	- SYSTEM SALES	(0.2204)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.1718)
	- DAWN T-SERVICE	(0.1718)
	- WESTERN T-SERVICE	(0.2204)
RATE 6	- SYSTEM SALES	0.0120
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0606
	- DAWN T-SERVICE	0.0606
	- WESTERN T-SERVICE	0.0120
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	(0.0179)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0307
	- WESTERN T-SERVICE	0.0000
RATE 110	- SYSTEM SALES	(0.0084)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0402
	- DAWN T-SERVICE	0.0402
	- WESTERN T-SERVICE	(0.0084)
RATE 115	- SYSTEM SALES	(0.0080)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0406
	- DAWN T-SERVICE	0.0406
	- WESTERN T-SERVICE	0.0000
RATE 135	- SYSTEM SALES	(0.0075)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0411
	- WESTERN T-SERVICE	(0.0075)
RATE 145	- SYSTEM SALES	(0.0134)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0352
	- WESTERN T-SERVICE	0.0000
RATE 170	- SYSTEM SALES	(0.0074)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0412
	- DAWN T-SERVICE	0.0412
	- WESTERN T-SERVICE	0.0000
RATE 200	- SYSTEM SALES	(0.0077)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0409
	- DAWN T-SERVICE	0.0409
	- WESTERN T-SERVICE	0.0000

Unbundled Services (Billing based on CD):

RATE 125	- All	(0.1599)
RATE 300	- All	(0.7555)
RATE 332	- All	(0.1600)

**DETERMINATION OF BALANCES TO BE CLEARED
FROM THE 2020 DEFERRAL AND VARIANCE ACCOUNTS**

ITEM NO.		COL. 1	COL. 2	COL. 3
		PRINCIPAL For CLEARING (\$000)	INTEREST (\$000)	TOTAL For CLEARING (\$000)
<u>EGD RATE ZONE</u>				
1.	TRANSACTIONAL SERVICES D/A	(3,884.9)	(27.7)	(3,912.6)
2.	UNACCOUNTED FOR GAS V/A	221.7	0.4	222.1
3.	STORAGE AND TRANSPORTATION D/A	(229.6)	(29.8)	(259.4)
4.	DEFERRED REBATE ACCOUNT	2,518.2	34.3	2,552.5
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	3,006.4	38.6	3,045.0
6.	AVERAGE USE TRUE-UP V/A	(7,883.1)	(56.2)	(7,939.3)
7.	ELECTRIC PROGRAM EARNINGS SHARING D/A	-	-	-
8.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8	-	4,435.8
9.	DAWN ACCESS COSTS D/A	2,066.7	14.7	2,081.4
10.	GAS SUPPLY PLAN COST CONSEQUENCES D/A	-	-	-
11.	EGD RATE ZONE SUB-TOTAL	<u>251.2</u>	<u>(25.7)</u>	<u>225.5</u>
<u>EGI ACCOUNTS</u>				
12.	TAX VARIANCE - ACCELERATED CCA - EGI	<u>(8,907.6)</u>	<u>(109.6)</u>	<u>(9,017.3)</u>
13.	EGI SUB-TOTAL	<u>(8,907.6)</u>	<u>(109.6)</u>	<u>(9,017.3)</u>
14.	TOTAL	<u>(8,656.4)</u>	<u>(135.3)</u>	<u>(8,791.8)</u>

Classification and Allocation of Deferral and Variance Account Balances

ITEM NO.	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)	BUNDLED ANNUAL DELIVERIES (\$000)
CLASSIFICATION										
1. TRANSACTIONAL SERVICES D/A	(3,912.6)	(3,906.8)			(2.0)	(3.9)				
2. UNACCOUNTED FOR GAS V/A	222.1			222.1						
3. STORAGE AND TRANSPORTATION D/A	(259.4)				(88.3)	(171.1)				
4. DEFERRED REBATE ACCOUNT	2,552.5			2,552.5						
5. OEB COST ASSESSMENT VARIANCE ACCOUNT	3,045.0								3,045.0	
6. TAX VARIANCE - ACCELERATED CCA - EGI	(9,017.3)								(9,017.3)	
7. AVERAGE USE TRUE-UP V/A	(7,939.3)						(7,939.3)			
8. ELECTRIC PROGRAM EARNINGS SHARING D/A	0.0								0.0	
9. TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8								4,435.8	
10. DAWN ACCESS COSTS D/A	2,081.4									2,081.4
TOTAL	(8,791.8)	(3,906.8)	0.0	2,774.6	(90.3)	(174.9)	(7,939.3)	0.0	(1,536.5)	2,081.4
ALLOCATION										
1.1 RATE 1	(10,744.8)	(2,337.0)	0.0	1,186.1	(42.9)	(96.1)	(9,336.7)	0.0	(1,007.9)	889.8
1.2 RATE 6	1,367.7	(1,451.0)	0.0	1,126.9	(46.3)	(76.3)	1,397.4	0.0	(428.4)	845.4
1.3 RATE 9	(0.0)	0.0	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0
1.4 RATE 100	1.7	(4.4)	0.0	4.9	(0.2)	(0.3)	0.0	0.0	(1.9)	3.7
1.5 RATE 110	353.7	(40.9)	0.0	237.8	(2.6)	(0.4)	0.0	0.0	(18.4)	178.4
1.6 RATE 115	153.1	(0.4)	0.0	91.6	(0.0)	(0.2)	0.0	0.0	(6.8)	68.7
1.7 RATE 125	(14.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(14.8)	0.0
1.8 RATE 135	23.2	(3.7)	0.0	15.8	0.0	0.0	0.0	0.0	(0.8)	11.9
1.9 RATE 145	7.9	(0.3)	0.0	5.7	(0.2)	0.0	0.0	0.0	(1.5)	4.3
1.10 RATE 170	99.7	(2.4)	0.0	60.0	(0.8)	0.0	0.0	0.0	(2.1)	45.0
1.11 RATE 200	10.8	(66.8)	0.0	45.9	2.7	(1.6)	0.0	0.0	(3.8)	34.4
1.12 RATE 300	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	0.0
1.13 RATE 332	(49.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(49.8)	0.0
TOTAL	(8,791.8)	(3,906.8)	0.0	2,774.6	(90.3)	(174.9)	(7,939.3)	0.0	(1,536.5)	2,081.4

ALLOCATION BY TYPE OF SERVICE

	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	
Bundled Services:											
RATE 1	- SYSTEM SALES	(10,555.9)	(2,328.0)	-	1,160.7	(42.0)	(94.0)	(9,136.9)	-	(986.4)	870.7
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	(0.3)	-	-	0.0	(0.0)	(0.0)	(0.3)	-	(0.0)	0.0
	- DAWN T-SERVICE	(148.0)	-	-	20.9	(0.8)	(1.7)	(164.4)	-	(17.7)	15.7
	- WBT	(40.6)	(8.9)	-	4.5	(0.2)	(0.4)	(35.1)	-	(3.8)	3.3
RATE 6	- SYSTEM SALES	337.4	(1,365.9)	-	681.0	(28.0)	(46.1)	844.5	-	(258.9)	510.9
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	30.7	-	-	12.3	(0.5)	(0.8)	15.2	-	(4.7)	9.2
	- DAWN T-SERVICE	978.6	-	-	391.2	(16.1)	(26.5)	485.1	-	(148.7)	293.5
	- WBT	21.0	(85.0)	-	42.4	(1.7)	(2.9)	52.6	-	(16.1)	31.8
RATE 9	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 100	- SYSTEM SALES	(1.6)	(4.4)	-	2.2	(0.1)	(0.2)	-	-	(0.8)	1.7
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	3.4	-	-	2.7	(0.1)	(0.2)	-	-	(1.0)	2.0
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 110	- SYSTEM SALES	(6.0)	(34.9)	-	17.4	(0.2)	(0.0)	-	-	(1.3)	13.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	26.2	-	-	15.8	(0.2)	(0.0)	-	-	(1.2)	11.9
	- DAWN T-SERVICE	334.5	-	-	201.6	(2.2)	(0.3)	-	-	(15.6)	151.2
	- WBT	(1.0)	(6.0)	-	3.0	(0.0)	(0.0)	-	-	(0.2)	2.3
RATE 115	- SYSTEM SALES	(0.1)	(0.4)	-	0.2	(0.0)	(0.0)	-	-	(0.0)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	51.2	-	-	30.6	(0.0)	(0.1)	-	-	(2.3)	22.9
	- DAWN T-SERVICE	101.9	-	-	60.9	(0.0)	(0.1)	-	-	(4.5)	45.7
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 135	- SYSTEM SALES	(0.1)	(0.9)	-	0.4	-	-	-	-	(0.0)	0.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	23.7	-	-	14.0	-	-	-	-	(0.7)	10.5
	- WBT	(0.4)	(2.8)	-	1.4	-	-	-	-	(0.1)	1.0
RATE 145	- SYSTEM SALES	(0.1)	(0.3)	-	0.2	(0.0)	-	-	-	(0.0)	0.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	8.0	-	-	5.5	(0.2)	-	-	-	(1.5)	4.1
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 170	- SYSTEM SALES	(0.4)	(2.4)	-	1.2	(0.0)	-	-	-	(0.0)	0.9
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	57.4	-	-	33.8	(0.5)	-	-	-	(1.2)	25.3
	- DAWN T-SERVICE	42.6	-	-	25.0	(0.3)	-	-	-	(0.9)	18.8
	- WBT	-	-	-	-	-	-	-	-	-	-
RATE 200	- SYSTEM SALES	(10.5)	(66.8)	-	33.3	2.0	(1.2)	-	-	(2.8)	25.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.7	-	-	0.4	0.0	(0.0)	-	-	(0.0)	0.3
	- DAWN T-SERVICE	20.6	-	-	12.2	0.7	(0.4)	-	-	(1.0)	9.2
	- WBT	-	-	-	-	-	-	-	-	-	-
Unbundled Services: (Billing based on CD)											
RATE 125		(14.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(14.8)	
RATE 300		(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	
RATE 332		(49.8)					0.0			(49.8)	
		(8,791.8)	(3,906.8)	0.0	2,774.6	(90.3)	(174.9)	(7,939.3)	0.0	(1,536.5)	2,081.4

UNIT RATE BY TYPE OF SERVICE

	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10	
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	
	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	
Bundled Services:											
RATE 1	- SYSTEM SALES	(0.2204)	(0.0486)	0.0000	0.0242	(0.0009)	(0.0020)	(0.1908)	0.0000	(0.0206)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.1718)	0.0000	0.0000	0.0242	(0.0009)	(0.0020)	(0.1908)	0.0000	(0.0206)	0.0182
	- DAWN T-SERVICE	(0.1718)	0.0000	0.0000	0.0242	(0.0009)	(0.0020)	(0.1908)	0.0000	(0.0206)	0.0182
	- WESTERN T-SERVICE	(0.2204)	(0.0486)	0.0000	0.0242	(0.0009)	(0.0020)	(0.1908)	0.0000	(0.0206)	0.0182
RATE 6	- SYSTEM SALES	0.0120	(0.0486)	0.0000	0.0242	(0.0010)	(0.0016)	0.0300	0.0000	(0.0092)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0606	0.0000	0.0000	0.0242	(0.0010)	(0.0016)	0.0300	0.0000	(0.0092)	0.0182
	- DAWN T-SERVICE	0.0606	0.0000	0.0000	0.0242	(0.0010)	(0.0016)	0.0300	0.0000	(0.0092)	0.0182
	- WESTERN T-SERVICE	0.0120	(0.0486)	0.0000	0.0242	(0.0010)	(0.0016)	0.0300	0.0000	(0.0092)	0.0182
RATE 9	- SYSTEM SALES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100	- SYSTEM SALES	(0.0179)	(0.0486)	0.0000	0.0242	(0.0008)	(0.0016)	0.0000	0.0000	(0.0092)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0307	0.0000	0.0000	0.0242	(0.0008)	(0.0016)	0.0000	0.0000	(0.0092)	0.0182
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 110	- SYSTEM SALES	(0.0084)	(0.0486)	0.0000	0.0242	(0.0003)	(0.0000)	0.0000	0.0000	(0.0019)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0402	0.0000	0.0000	0.0242	(0.0003)	(0.0000)	0.0000	0.0000	(0.0019)	0.0182
	- DAWN T-SERVICE	0.0402	0.0000	0.0000	0.0242	(0.0003)	(0.0000)	0.0000	0.0000	(0.0019)	0.0182
	- WESTERN T-SERVICE	(0.0084)	(0.0486)	0.0000	0.0242	(0.0003)	(0.0000)	0.0000	0.0000	(0.0019)	0.0182
RATE 115	- SYSTEM SALES	(0.0080)	(0.0486)	0.0000	0.0242	(0.0000)	(0.0000)	0.0000	0.0000	(0.0018)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0406	0.0000	0.0000	0.0242	(0.0000)	(0.0000)	0.0000	0.0000	(0.0018)	0.0182
	- DAWN T-SERVICE	0.0406	0.0000	0.0000	0.0242	(0.0000)	(0.0000)	0.0000	0.0000	(0.0018)	0.0182
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 135	- SYSTEM SALES	(0.0075)	(0.0486)	0.0000	0.0242	0.0000	0.0000	0.0000	0.0000	(0.0013)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0411	0.0000	0.0000	0.0242	0.0000	0.0000	0.0000	0.0000	(0.0013)	0.0182
	- WESTERN T-SERVICE	(0.0075)	(0.0486)	0.0000	0.0242	0.0000	0.0000	0.0000	0.0000	(0.0013)	0.0182
RATE 145	- SYSTEM SALES	(0.0134)	(0.0486)	0.0000	0.0242	(0.0007)	0.0000	0.0000	0.0000	(0.0065)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0352	0.0000	0.0000	0.0242	(0.0007)	0.0000	0.0000	0.0000	(0.0065)	0.0182
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 170	- SYSTEM SALES	(0.0074)	(0.0486)	0.0000	0.0242	(0.0003)	0.0000	0.0000	0.0000	(0.0009)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0412	0.0000	0.0000	0.0242	(0.0003)	0.0000	0.0000	0.0000	(0.0009)	0.0182
	- DAWN T-SERVICE	0.0412	0.0000	0.0000	0.0242	(0.0003)	0.0000	0.0000	0.0000	(0.0009)	0.0182
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 200	- SYSTEM SALES	(0.0077)	(0.0486)	0.0000	0.0242	0.0014	(0.0009)	0.0000	0.0000	(0.0020)	0.0182
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0409	0.0000	0.0000	0.0242	0.0014	(0.0009)	0.0000	0.0000	(0.0020)	0.0182
	- DAWN T-SERVICE	0.0409	0.0000	0.0000	0.0242	0.0014	(0.0009)	0.0000	0.0000	(0.0020)	0.0182
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Unbundled Services (Billing based on CD, \$/m3):

RATE 125	- All	(0.1599)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.1599)	0.0000
	- Customer-specific **										
RATE 300	- All	(0.7555)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.7555)	0.0000
	- Customer-specific **										
RATE 332	- All	(0.1600)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.1600)	0.0000

Notes:

* Unit Rates derived based on 2020 actual volumes

**2020 Deferral and Variance Account Clearing
Bill Adjustment in April 2022 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
		Annual Volume m ³	Unit Rates				Bill Adjustment			
	<u>GENERAL SERVICE</u>		<u>Sales</u> cents/m ³	<u>Ontario TS</u> cents/m ³	<u>Dawn TS</u> cents/m ³	<u>Western TS</u> cents/m ³	<u>Sales Customers</u> \$	<u>Ontario TS Customers</u> \$	<u>Dawn TS Customers</u> \$	<u>Western TS Customers</u> \$
1.1	RATE 1 RESIDENTIAL									
1.2	Heating & Water Heating	2,400	(0.2204)	(0.1718)	(0.1718)	(0.2204)	(5.29)	(4.12)	(4.12)	(5.29)
2.1	RATE 6 COMMERCIAL									
2.2	General Use	43,285	0.0120	0.0606	0.0606	0.0120	5.20	26.24	26.24	5.20
	<u>CONTRACT SERVICE</u>									
3.1	RATE 100									
3.2	Industrial - small size	339,188	(0.0179)	0.0000	0.0307	0.0000	(61)	-	104	-
4.1	RATE 110									
4.2	Industrial - small size, 50% LF	598,568	(0.0084)	0.0402	0.0402	(0.0084)	(50)	241	241	(50)
4.3	Industrial - avg. size, 75% LF	9,976,121	(0.0084)	0.0402	0.0402	(0.0084)	(836)	4,013	4,013	(836)
5.1	RATE 115									
5.2	Industrial - small size, 80% LF	4,471,609	(0.0080)	0.0406	0.0406	0.0000	(359)	1,815	1,815	-
6.1	RATE 135									
6.2	Industrial - Seasonal Firm	598,567	(0.0075)	0.0000	0.0411	(0.0075)	(45)	-	246	(45)
7.1	RATE 145									
7.2	Commercial - avg. size	598,568	(0.0134)	0.0000	0.0352	0.0000	(80)	-	211	-
8.1	RATE 170									
8.2	Industrial - avg. size, 75% LF	9,976,121	(0.0074)	0.0412	0.0412	0.0000	(736)	4,113	4,113	-

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

UNION GAS RATE ZONES

SCHEDULE B

DVA BALANCES AND UNIT RATES

RATE ORDER

FEBRUARY 24, 2022

EB-2021-0149

**ENBRIDGE GAS INC. 2020 EARNINGS SHARING AND
DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

ENBRIDGE GAS INC.
Union Rate Zones
2020 Deferral Account Balances
Year Ending December 31, 2020

Line No.	Account Number	Account Name (\$000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	12,124	86	12,210
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	(1,750)	(46)	(1,795)
4	179-132	Deferral Clearing Variance Account - Supply	(1,032)	(7)	(1,038)
5	179-132	Deferral Clearing Variance Account - Transport	823	5	828
6	179-153	Base Service North T-Service TransCanada Capacity	28	0	29
7	179-070	Short-Term Storage and Other Balancing Services	1,272	9	1,281
8	179-133	Normalized Average Consumption	7,182	117	7,299
9	179-132	Deferral Clearing Variance Account	4,503	29	4,532
10	179-151	OEB Cost Assessment Variance Account	1,234	16	1,250
11	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
12	179-112	Gas Distribution Access Rule Costs	-	-	-
13	179-123	Conservation Demand Management	-	-	-
14	179-136	Parkway West Project Costs	(470)	(5)	(475)
15	179-137	Brantford-Kirkwall/Parkway D Project Costs	(32)	(0)	(32)
16	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	121	1	122
17	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	(1,190)	(11)	(1,200)
18	179-149	Burlington-Oakville Project Costs	(48)	(1)	(49)
19	179-156	Panhandle Reinforcement Project Costs	(2,101)	(9)	(2,110)
20	179-162	Sudbury Replacement Project	-	-	-
21	179-138	Parkway Obligation Rate Variance	-	-	-
22	179-143	Unauthorized Overrun Non-Compliance Account	-	-	-
23	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(1,006)	(1,006)
24	179-135	Unaccounted for Gas Volume Variance Account	-	-	-
25	179-141	Unaccounted for Gas Price Variance Account	5	0	5
26	Total for Union Rate Zone Specific Accounts (Lines 1 through 25)		<u>20,670</u>	<u>(821)</u>	<u>19,849</u>
27	179-382	Earnings Sharing (Union Rate Zone Portion)	-	-	-
28	179-383	Tax Variance - Accelerated CCA - (Union Rate Zone Portion)	(7,967)	(98)	(8,065)
29	179-380	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zone Portion)	-	-	-
30	Total for EGI Accounts allocated to Union Rate Zone		<u>(7,967)</u>	<u>(98)</u>	<u>(8,065)</u>
31	Total Union Rate Zone Deferral Account Balances (Line 26 + Line 30)		<u>12,703</u>	<u>(919)</u>	<u>11,784</u>

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

Line No.	Particulars (\$000's)	Acct No.	Union North						Union South										Excess Utility (s)	C1 (t)	M16 (u)	Total (v)																			
			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)																		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)					(q)	(r)																	
Gas Supply Related Deferrals:																																									
1	Upstream Transportation Optimization	179-131	1,986	591	235	-	45	7,543	1,530	151	7	76	43	1	-	-	-	-	-	-	-	12,210																			
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																			
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(4,533)	(878)	(179)	-	-	3,061	621	61	3	31	18	0	-	-	-	-	-	-	(1,795)																				
4	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	(1,364)	191	64	21	2	47	1	-	-	-	-	-	-	(1,038)																				
5	Deferral Clearing Variance Account - Transport	179-132	826	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	828																				
6	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	24	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29																				
7	Total Gas Supply Related Deferrals		(1,721)	(285)	80	5	45	9,240	2,341	276	31	110	108	3	-	-	-	-	-	-	10,233																				
Storage Related Deferrals:																																									
8	Short-Term Storage and Other Balancing Services	179-70	175	50	27	1	-	399	151	67	1	38	7	0	29	305	32	-	-	-	1,281																				
Delivery Related Deferrals:																																									
9	Normalized Average Consumption (NAC)	179-133	472	1,419	-	-	-	2,529	2,879	-	-	-	-	-	-	-	-	-	-	-	7,299																				
10	Deferral Clearing Variance Account - Delivery	179-132	1,079	447	-	-	-	1,973	1,033	-	-	-	-	-	-	-	-	-	-	-	4,532																				
11	OEB Cost Assessment Variance Account	179-151	251	22	19	16	8	631	59	22	25	6	1	0	16	44	5	118	0	5	1,250																				
12	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
13	Gas Distribution Access Rule (GDAR) Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
14	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
15	Parkway West Project Costs	179-136	(4)	(7)	(1)	1	1	53	(0)	1	2	(0)	(0)	0	2	10	(1)	(533)	0	1	(475)																				
16	Brantford-Kirkwall/Parkway D Project Costs	179-137	(5)	(1)	(1)	(0)	(0)	(11)	(2)	(1)	(0)	(0)	(0)	(0)	(2)	(0)	(8)	(0)	(0)	(0)	(32)																				
17	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(26)	0	(2)	(3)	(1)	(120)	(14)	(5)	(4)	(1)	(0)	(0)	(5)	(26)	(1)	333	(0)	(1)	122																				
18	Lobo D/Bright C/ Dawn H Compressor Project Costs	179-144	(121)	(14)	(7)	(5)	(2)	(294)	(39)	(13)	(9)	(4)	(1)	(0)	(12)	(56)	(7)	(599)	(0)	(10)	(1,200)																				
19	Burlington-Oakville Project Costs	179-149	(2)	(0)	(0)	(0)	(0)	(24)	(7)	(2)	(0)	(1)	(0)	(0)	(2)	(13)	(2)	7	0	(0)	(49)																				
20	Panhandle Reinforcement Project Costs	179-156	(8)	(2)	(1)	(1)	(0)	(447)	(153)	(163)	(3)	(38)	0	0	(116)	(858)	0	(2)	(0)	(263)	(2,110)																				
21	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
22	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
23	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
24	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential Variance /	179-157	(202)	(18)	(18)	(15)	(7)	(495)	(48)	(20)	(23)	(5)	(1)	(0)	(14)	(35)	(4)	(95)	(0)	(3)	(1,006)																				
25	Unaccounted for Gas (UFG) Volume Variance Account	179-135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
26	Unaccounted for Gas (UFG) Price Variance Account	179-141	0	0	0	0	0	2	1	0	0	0	0	0	-	-	-	-	0	1	5																				
27	Tax Variance - Accelerated CCA - EGI	179-383	(1,433)	(221)	(156)	(121)	(43)	(3,130)	(474)	(118)	(100)	(41)	(8)	(0)	(82)	(361)	(48)	(1,664)	(1)	(47)	(8,065)																				
28	Total Delivery-Related Deferrals		0	1,625	(168)	(128)	(46)	666	3,234	(299)	(113)	(84)	(9)	(0)	(213)	(1,297)	(58)	(2,444)	(1)	(55)	270																				
29	Total 2020 Storage and Delivery Disposition (Line 8 + Line 28)		175	1,675	(141)	(127)	(46)	1,065	3,385	(232)	(113)	(47)	(2)	(0)	(184)	(992)	(25)	(2,444)	(1)	(55)	1,551																				
30	Total 2020 Deferral Account Disposition (Line 7 + Line 29)		(1,546)	1,390	(61)	(123)	(1)	10,305	5,726	44	(82)	63	106	2	(184)	(992)	(25)	(2,444)	(1)	(55)	11,784																				
31	Earnings Sharing Deferral Account	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																				
32	Grand Total (Line 30 + Line 31)		(1,546)	1,390	(61)	(123)	(1)	10,305	5,726	44	(82)	63	106	2	(184)	(992)	(25)	(2,444)	(1)	(55)	11,784																				

ENBRIDGE GAS INC.
Union Rate Zones
Allocation of 2020 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	(5,419)	(1,107)	(208)	-	-	(6,734)
3	Upstream Transportation Optimization	179-131	1,015	259	101	-	30	1,405
4	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
5	Deferral Clearing Variance Account - Transport	179-132	487	(53)	-	-	-	434
6	Total Gas Supply Related Deferrals		<u>(3,917)</u>	<u>(901)</u>	<u>(106)</u>	<u>-</u>	<u>30</u>	<u>(4,895)</u>
<u>Storage Related Deferrals:</u>								
7	Short-Term Storage and Other Balancing Services (1)	179-70	50	12	2	-	-	65
8	Total North West Deferral Account Disposition (Line 6 + Line 7)		<u>(3,867)</u>	<u>(889)</u>	<u>(104)</u>	<u>-</u>	<u>30</u>	<u>(4,830)</u>
<u>Union North East</u>								
<u>Gas Supply Related Deferrals:</u>								
9	Spot Gas Variance Account	179-107	-	-	-	-	-	-
10	Unabsorbed Demand Cost (UDC) Variance Account	179-108	886	229	29	-	-	1,144
11	Upstream Transportation Optimization	179-131	971	333	134	-	15	1,453
12	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
13	Deferral Clearing Variance Account - Transport	179-132	339	55	-	-	-	394
14	Total Gas Supply Related Deferrals		<u>2,197</u>	<u>616</u>	<u>163</u>	<u>-</u>	<u>15</u>	<u>2,991</u>
<u>Storage Related Deferrals:</u>								
15	Short-Term Storage and Other Balancing Services (1)	179-70	125	37	16	-	-	178
16	Total North East Deferral Account Disposition (Line 14 + Line 15)		<u>2,322</u>	<u>653</u>	<u>179</u>	<u>-</u>	<u>15</u>	<u>3,169</u>
<u>Total North</u>								
<u>Gas Supply Related Deferrals:</u>								
17	Spot Gas Variance Account	179-107	-	-	-	-	-	-
18	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(4,533)	(878)	(179)	-	-	(5,590)
19	Upstream Transportation Optimization	179-131	1,986	591	235	-	45	2,858
20	Deferral Clearing Variance Account - Supply	179-132	-	-	-	-	-	-
21	Deferral Clearing Variance Account - Transport	179-132	826	2	-	-	-	828
22	Total North Gas Supply Related Deferrals		<u>(1,721)</u>	<u>(285)</u>	<u>56</u>	<u>-</u>	<u>45</u>	<u>(1,904)</u>
<u>Storage Related Deferrals:</u>								
23	Short-Term Storage and Other Balancing Services (1)	179-70	175	50	19	-	-	243
24	Total North Deferral Account Disposition (Line 22 + Line 23)		<u>(1,546)</u>	<u>(235)</u>	<u>75</u>	<u>-</u>	<u>45</u>	<u>(1,660)</u>

Notes:

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

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rates for One-Time Adjustment - Delivery
2020 Deferral Account Disposition

Line No.	Particulars	Rate Class	2020 Deferral Balances (\$000's) (a)	2020 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2020 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	175	-	175	982,736	0.0178
2	Large Volume General Service	10	1,675	-	1,675	342,656	0.4888
3	Medium Volume Firm Service	20	(149)	-	(149)	778,476	(0.0192)
4	Large Volume High Load Factor	100	(128)	-	(128)	996,605	(0.0129)
5	Large Volume Interruptible	25	(46)	-	(46)	92,838	(0.0497)
<u>Union South</u>							
6	Small Volume General Service	M1	1,065	-	1,065	3,003,878	0.0354
7	Large Volume General Service	M2	3,385	-	3,385	1,204,341	0.2811
8	Firm Com/Ind Contract	M4	(232)	-	(232)	621,380	(0.0373)
9	Interruptible Com/Ind Contract	M5	(113)	-	(113)	61,817	(0.1822)
10	Special Large Volume Contract	M7	(47)	-	(47)	618,372	(0.0076)
11	Large Wholesale	M9	(2)	-	(2)	88,765	(0.0024)
12	Small Wholesale	M10	(0)	-	(0)	360	(0.0990)
13	Contract Carriage Service	T1	(184)	-	(184)	430,312	(0.0429)
14	Contract Carriage Service	T2	(992)	-	(992)	4,017,975	(0.0247)
15	Contract Carriage- Wholesale	T3	(25)	-	(25)	264,209	(0.0095)

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rates for One-Time Adjustment - Gas Supply Commodity
2020 Deferral Account Disposition

Line No.	Particulars	Rate Class	2020 Deferral Balances (\$000's) (a)	2020 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2020 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c / d) * 100
1	Small Volume General Service	M1	9,240	-	9,240	2,815,940	0.3281
2	Large Volume General Service	M2	2,341	-	2,341	571,025	0.4099
3	Firm Com/Ind Contract	M4	276	-	276	56,325	0.4896
4	Interruptible Com/Ind Contract	M5	31	-	31	2,712	1.1460
5	Special Large Volume Contract	M7	110	-	110	28,488	0.3846
6	Large Wholesale	M9	108	-	108	16,236	0.6649
7	Small Wholesale	M10	3	-	3	360	0.7268

ENBRIDGE GAS INC.
 Union Rate Zones
 Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2020 Deferral Account Disposition

Line No.	Particulars	Rate Class	2020 Deferral Balances (\$000's) (a)	2020 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2020 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	(3,917)	-	(3,917)	282,189	10 ³ m ³	(1.3881)
2	Large Volume General Service	10	(901)	-	(901)	77,899	10 ³ m ³	(1.1569)
3	Medium Volume Firm Service	20	(106)	-	(106)	1,684	10 ³ m ³ /d	(6.3193)
4	Large Volume Interruptible	25	30	-	30	13,596	10 ³ m ³	0.2226
<u>Union North East</u>								
5	Small Volume General Service	01	2,197	-	2,197	700,547	10 ³ m ³	0.3136
6	Large Volume General Service	10	616	-	616	259,756	10 ³ m ³	0.2373
7	Medium Volume Firm Service	20	163	-	163	7,143	10 ³ m ³ /d	2.2803
8	Large Volume Interruptible	25	15	-	15	16,363	10 ³ m ³	0.0921
9	North T-Service Transportation from Dawn Base Service (\$/GJ)	20T/100T	29	-	29	240,414	GJ/d	0.119
<u>Storage (\$/GJ)</u>								
10	Bundled-T Storage Service	20T/100T	9	-	9	141,504	GJ/d	0.064

ENBRIDGE GAS INC.
 Union Rate Zones
 Storage and Transportation Service Amounts for Disposition
2020 Deferral Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	2020 Deferral Balances (a)	2020 Earnings Sharing Mechanism (b)	Deferral Balance for Disposition (c) = (a + b)
1	Transportation	M12	(2,444)	-	(2,444)
2	Transportation of Locally Produced Gas	M13	(1)	-	(1)
3	Cross Franchise Transportation	C1	(280)	-	(280)
4	Storage and Transportation Services	M16	(57)	-	(57)

Notes:

(1) Ex-franchise Rate M12, Rate M13, Rate M16 and Rate C1 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)	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	0.0354	2,200	0.78
2	Commodity	0.3281	2,200	7.22
3	Sales Service Impact	0.3636		8.00
4	Direct Purchase Impact			0.78
<u>Rate 01 - Union North West</u>				
5	Delivery	0.0178	2,200	0.39
6	Commodity	-	2,200	-
7	Transportation	(1.3881)	2,200	(30.54)
8	Sales Service Impact	(1.3703)		(30.15)
9	Bundled-T (Direct Purchase) Impact			(30.15)
<u>Rate 01 - Union North East</u>				
10	Delivery	0.0178	2,200	0.39
11	Commodity	-	2,200	-
12	Transportation	0.3136	2,200	6.90
13	Sales Service Impact	0.3314		7.29
14	Bundled-T (Direct Purchase) Impact			7.29
<u>Large Volume General Service</u>				
<u>Rate M2 - Union South</u>				
15	Delivery	0.2811	73,000	205.17
16	Commodity	0.4099	73,000	299.26
17	Sales Service Impact	0.6910		504.43
18	Direct Purchase Impact			205.17
<u>Rate 10 - Union North West</u>				
19	Delivery	0.4888	93,000	454.58
20	Commodity	-	93,000	-
21	Transportation	(1.1569)	93,000	(1,075.87)
22	Sales Service Impact	(0.6681)		(621.29)
23	Bundled-T (Direct Purchase) Impact			(621.29)
<u>Rate 10 - Union North East</u>				
24	Delivery	0.4888	93,000	454.58
25	Commodity	-	93,000	-
26	Transportation	0.2373	93,000	220.69
27	Sales Service Impact	0.7261		675.27
28	Bundled-T (Direct Purchase) Impact			675.27

Notes:

(1) Average consumption, per customer, for the period January 1, 2020 to December 31, 2020.

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 North</u>				
<u>Small Rate 20 - Union North West</u>				
1	Delivery	(0.0192)	3,000,000	(576)
2	Transportation	(6.3193)	14,000	(10,616)
3	Sales Service Impact	(6.3385)		(11,192)
4	Bundled-T (Direct Purchase) Impact			(11,192)
<u>Large Rate 20 - Union North West</u>				
5	Delivery	(0.0192)	15,000,000	(2,879)
6	Transportation	(6.3193)	60,000	(45,499)
7	Sales Service Impact	(6.3385)		(48,379)
8	Bundled-T (Direct Purchase) Impact			(48,379)
<u>Small Rate 20 - Union North East</u>				
9	Delivery	(0.0192)	3,000,000	(576)
10	Transportation	2.2803	14,000	3,831
11	Sales Service Impact	2.2611		3,255
12	Bundled-T (Direct Purchase) Impact			3,255
<u>Large Rate 20 - Union North East</u>				
13	Delivery	(0.0192)	15,000,000	(2,879)
14	Transportation	2.2803	60,000	16,418
15	Sales Service Impact	2.2611		13,538
16	Bundled-T (Direct Purchase) Impact			13,538
<u>Average Rate 25 - Union North West</u>				
17	Delivery	(0.0497)	2,275,000	(1,132)
18	Transportation	0.2226	2,275,000	5,065
19	Sales Service Impact	0.1729		3,933
20	Bundled-T (Direct Purchase) Impact			3,933
<u>Average Rate 25 - Union North East</u>				
21	Delivery	(0.0497)	2,275,000	(1,132)
22	Transportation	0.0921	2,275,000	2,095
23	Sales Service Impact	0.0424		964
24	Bundled-T (Direct Purchase) Impact			964
<u>Small Rate 100</u>				
25	T-Service (Direct Purchase) Impact	(0.0129)	27,000,000	(3,471)
<u>Large Rate 100</u>				
26	T-Service (Direct Purchase) Impact	(0.0129)	240,000,000	(30,850)
<u>Union South</u>				
<u>Small Rate M4</u>				
27	Delivery	(0.0373)	875,000	(327)
28	Commodity	0.4896	875,000	4,284
29	Sales Service Impact	0.4522		3,957
30	Direct Purchase Impact			(327)
<u>Large Rate M4</u>				
31	Delivery	(0.0373)	12,000,000	(4,480)
32	Commodity	0.4896	12,000,000	58,747
33	Sales Service Impact	0.4522		54,267
34	Direct Purchase Impact			(4,480)

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) (b)	Billing Units (m ³) (c)	Bill Impact (\$) ⁽¹⁾ (d)
<u>Union South (continued)</u>				
<u>Small Rate M5 Interruptible</u>				
1	Delivery	(0.1822)	825,000	(1,503)
2	Commodity	1.1460	825,000	9,454
3	Sales Service Impact	0.9637		7,951
4	Direct Purchase Impact			(1,503)
<u>Large Rate M5 Interruptible</u>				
5	Delivery	(0.1822)	6,500,000	(11,845)
6	Commodity	1.1460	6,500,000	74,489
7	Sales Service Impact	0.9637		62,644
8	Direct Purchase Impact			(11,845)
<u>Small Rate M7</u>				
9	Delivery	(0.0076)	36,000,000	(2,726)
10	Commodity	0.3846	36,000,000	138,473
11	Sales Service Impact	0.3771		135,747
12	Direct Purchase Impact			(2,726)
<u>Large Rate M7</u>				
13	Delivery	(0.0076)	52,000,000	(3,938)
14	Commodity	0.3846	52,000,000	200,017
15	Sales Service Impact	0.3771		196,079
16	Direct Purchase Impact			(3,938)
<u>Small Rate M9</u>				
17	Delivery	(0.0024)	6,950,000	(164)
18	Commodity	0.6649	6,950,000	46,209
19	Sales Service Impact	0.6625		46,044
20	Direct Purchase Impact			(164)
<u>Large Rate M9</u>				
21	Delivery	(0.0024)	20,178,000	(478)
22	Commodity	0.6649	20,178,000	134,159
23	Sales Service Impact	0.6625		133,681
24	Direct Purchase Impact			(478)
<u>Rate M10</u>				
25	Delivery	(0.0990)	94,500	(94)
26	Commodity	0.7268	94,500	687
27	Sales Service Impact	0.6279		593
28	Direct Purchase Impact			(94)
<u>Small Rate T1</u>				
29	Direct Purchase Impact	(0.0429)	7,537,000	(3,230)
<u>Average Rate T1</u>				
30	Direct Purchase Impact	(0.0429)	11,565,938	(4,957)
<u>Large Rate T1</u>				
31	Direct Purchase Impact	(0.0429)	25,624,080	(10,983)
<u>Small Rate T2</u>				
32	Direct Purchase Impact	(0.0247)	59,256,000	(14,634)
<u>Average Rate T2</u>				
33	Direct Purchase Impact	(0.0247)	197,789,850	(48,846)
<u>Large Rate T2</u>				
34	Direct Purchase Impact	(0.0247)	370,089,000	(91,396)
<u>Large Rate T3</u>				
35	Direct Purchase Impact	(0.0095)	272,712,000	(26,012)

Notes:

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