

SCHEDULE 9.4

Corporate Allocations  
(2015A, 2016F and 2017B)

		% Allocated to Regulated Activities under Approved Method (306)	% Allocated to Regulated Activities (2017 Budget)	2015 A Costs Allocated by Enbridge to EGNB (100%)	2015 A Amount included in Regulatory Statements	2015 A Amount in the proposed Methodology	2016 F Costs Allocated by Enbridge to EGNB (100%)	2016 F Amount included in Regulatory Statements	2016 F Amount in the approved Methodology	2017B Costs Allocated by Enbridge to EGNB (100%)	2017 B Amount included in Regulatory Statements	2017 B Amount in the approved Methodology
1	Name											
2	Acquisitions	100%	100%	-	-	-	-	-	-	-	-	-
3	Audit Services (Calgary)	0%	0%	11,273	-	-	9,332	-	-	9,519	-	-
4	Audit Services -Shared fees (Toronto)	0%	0%	-	-	-	-	-	-	-	-	-
5	Business Taxes	0%	0%	-	-	-	-	-	-	-	-	-
6	Chief Executive Officer	0%	0%	9,171	-	-	8,326	-	-	8,493	-	-
7	Chief Financial Officer	0%	0%	2,482	-	-	4,340	-	-	4,426	-	-
8	Chief Information Officer	100%	100%	18,047	18,047	18,047	10,537	10,537	10,537	10,748	10,748	10,748
9	Compliance Group Law	25%	25%	67,724	16,931	16,931	63,364	15,841	15,841	64,631	16,158	16,158
10	Compliance Systems	0%	0%	7,441	-	-	7,166	-	-	7,309	-	-
11	Corp Law General Expense	25%	25%	2,462	615	615	1,255	314	314	1,280	320	320
12	Corp Secretarial Legal Fees	100%	100%	9,925	9,925	9,925	8,176	8,176	8,176	8,339	8,339	8,339
13	Corporate Admin.	100%	100%	-	-	-	13,393	13,393	13,393	13,661	13,661	13,661
14	Corporate Aviation	0%	0%	15,232	-	-	35,601	-	-	36,313	-	-
15	Corporate Controller	25%	25%	39,685	9,921	9,921	28,076	7,019	7,019	28,637	7,159	7,159
16	Corporate HR	100%	100%	34,341	34,341	34,341	30,608	30,608	30,608	31,220	31,220	31,220
17	Corporate Law	25%	25%	6,635	1,659	1,659	6,005	1,501	1,501	6,125	1,531	1,531
18	CORPORATE DEVELOPMENT MANAGEMENT	25%	25%	2,060	515	515	-	-	-	-	-	-
19	Corporate Secretarial	0%	0%	-	-	-	-	-	-	-	-	-
20	Depreciation	100%	100%	178,305	178,305	178,305	116,183	116,183	116,183	118,507	118,507	118,507
21	Directors Fees and Expenses	0%	0%	43,717	-	-	33,120	-	-	33,783	-	-
22	EEP Charge (IT Shared Services)	0%	0%	10,175	-	-	28,406	-	-	28,974	-	-
23	EFS Support	100%	100%	152,025	152,025	152,025	115,036	115,036	115,036	117,337	117,337	117,337
24	Employee Benefits	0%	0%	83,279	-	-	154,677	-	-	157,771	-	-
25	Enbridge Gas Distribution	0%	0%	17,548	-	-	1,304	-	-	1,330	-	-
26	Enbridge Pipelines Inc. Direct Charge	0%	0%	36,954	-	-	41,053	-	-	41,874	-	-
27	Enterprise Architecture	50%	50%	16,623	8,312	8,312	3,625	1,812	1,812	3,697	1,849	1,849
28	Executive VP People and Partners	0%	0%	3,674	-	-	2,698	-	-	2,752	-	-
29	Group VP Corporate Law	25%	25%	3,634	908	908	3,468	867	867	3,538	884	884
30	HR Business Solutions Services	100%	100%	18,996	18,996	18,996	18,380	18,380	18,380	18,747	18,747	18,747
31	HR (BU/DEPT COSTS)	50%	50%	3,939	1,969	1,969	6,372	3,186	3,186	6,500	3,250	3,250
32	HR CHANGE MANAGEMENT	100%	100%	2,643	2,643	2,643	4,836	4,836	4,836	4,933	4,933	4,933
33	HR EMPLOYEE SERVICES (CORP)	100%	100%	43,325	43,325	43,325	35,736	35,736	35,736	36,451	36,451	36,451
34	HRIS Services	100%	100%	61,932	61,932	61,932	57,076	57,076	57,076	58,217	58,217	58,217
35	IAM SYSTEMS	100%	100%	24,515	24,515	24,515	-	-	-	-	-	-
36	Insurance Premiums (100% except Executive Risk disallowance)	100%	100%	291,705	158,939	291,705	226,148	144,283	226,148	230,671	170,671	170,671
37	Insurance Risk	100%	100%	5,800	5,800	5,800	5,088	5,088	5,088	5,190	5,190	5,190
38	Investment Review	0%	0%	3,052	-	-	-	-	-	-	-	-
39	Investor Relations	0%	0%	4,268	-	-	3,370	-	-	3,437	-	-
40	IT Planning and Governance	100%	100%	20,358	20,358	20,358	11,908	11,908	11,908	12,146	12,146	12,146
41	IT Security	100%	100%	10,573	10,573	10,573	37,240	37,240	37,240	37,985	37,985	37,985
42	IT Security Operations	100%	100%	42,905	42,905	42,905	39,558	39,558	39,558	40,350	40,350	40,350
43	Application Operations	100%	100%	17,094	17,094	17,094	8,576	8,576	8,576	8,748	8,748	8,748
44	IT ES EMC	50%	50%	24,828	12,414	12,414	13,993	6,697	6,697	13,661	6,831	6,831
45	IT Management	50%	50%	8,702	4,351	4,351	1,921	961	961	1,960	980	980
46	IT ISS SERVICE SUPPORT	100%	100%	54,765	54,765	54,765	54,586	54,586	54,586	55,678	55,678	55,678
47	IT ISS NETWORK	100%	100%	227,930	227,930	227,930	28,217	28,217	28,217	28,782	28,782	28,782
48	IT ISS CORE INFRASTRUCTURE	100%	100%	58,277	58,277	58,277	59,294	59,294	59,294	60,480	60,480	60,480
49	IT Special Projects	100%	100%	-	26,342	-	-	-	-	-	-	-
50	Labour Relations	100%	100%	-	-	-	-	-	-	-	-	-
51	Organizational Effectiveness	50%	50%	39,986	19,993	19,993	34,654	17,327	17,327	35,347	17,674	17,674
52	Other Employee Benefits	0%	0%	107,325	-	-	-	-	-	-	-	-
53	Pension Expense	0%	0%	107,138	-	-	128,669	-	-	131,242	-	-
54	Public Affairs & Corp. Comm.	25%	25%	-	-	-	-	-	-	-	-	-
55	Enterprise Communications & Community Partners	25%	25%	99,157	24,789	24,789	61,188	15,297	15,297	62,411	15,603	15,603
56	Public, Government & Aboriginal Affairs	25%	25%	13,232	3,308	3,308	6,246	1,561	1,561	6,370	1,593	1,593
57	Enterprise Safety & Operational Reliability	25%	25%	10,374	2,593	2,593	17,783	4,446	4,446	18,139	4,535	4,535
58	Public Web Systems	100%	100%	24,789	24,789	24,789	18,681	18,681	18,681	19,055	19,055	19,055
59	Records Management Law	25%	25%	2,962	740	740	3,074	768	768	3,135	784	784
60	Rent & Leases	0%	0%	83,679	-	-	869	-	-	886	-	-
61	Stock Based Compensation (Indirect)	10%	10%	241,228	-	24,123	205,567	18,810	20,557	209,678	20,968	20,968
62	Stock Based Compensation (Direct)	100%	100%	113,742	108,834	113,742	85,108	81,078	85,108	86,810	86,810	86,810
63	Strategic Development	100%	100%	15,794	15,794	15,794	12,291	12,291	12,291	12,536	12,536	12,536
64	Tax Services (Calgary)	0%	0%	-	-	-	-	-	-	-	-	-
65	Total Compensation	50%	50%	30,657	15,328	15,328	30,752	15,376	15,376	31,367	15,684	15,684
66	Treasury	100%	100%	3,240	3,240	3,240	10,914	10,914	10,914	11,132	11,132	11,132
67	Audit Fees-El fee distribution	0%	0%	11,792	-	-	9,277	-	-	9,463	-	-
68	Enterprise Travel procurement Card program	0%	0%	13,302	-	-	7,478	-	-	7,627	-	-
69	IT LP ACQUISITIONS	100%	100%	-	-	-	2,121	2,121	2,121	2,164	2,164	2,164
70	Risk Assessment	100%	100%	-	-	-	3,676	3,676	3,676	3,749	3,749	3,749
71	HR PMO	100%	100%	-	-	-	2,740	2,740	2,740	2,795	2,795	2,795
72	Records Management Program	100%	100%	-	-	-	1,847	1,847	1,847	1,884	1,884	1,884
73	Corporate Performance Management	100%	100%	-	-	-	4,162	4,162	4,162	4,245	4,245	4,245
74	IT ES Desktop Services	100%	100%	-	-	-	47,607	47,607	47,607	48,559	48,559	48,559
75	Enterprise Operations	100%	100%	-	-	-	26,572	26,572	26,572	27,104	27,104	27,104
76	Core Infrastructure	100%	100%	-	-	-	19,256	19,256	19,256	19,641	19,641	19,641
77	Network Operations	100%	100%	-	-	-	28,881	28,881	28,881	29,458	29,458	29,458
78	Productivity Services	100%	100%	-	-	-	2,865	2,865	2,865	2,922	2,922	2,922
79	Desktop Services	100%	100%	-	-	-	7,156	7,156	7,156	7,299	7,299	7,299
80	Insurance	0%	0%	-	-	-	2,671	-	-	2,725	-	-
81	EECI Recovery	0%	0%	-	-	-	83,321	-	-	84,988	-	-
82				2,616,419	1,444,045	1,579,500	2,202,873	1,180,340	1,267,982	2,246,930	1,233,342	1,233,342
83	* denotes new allocation											