

Name	2004	2004	2005	2005	2006	2006	2007	2007	2008	2008
	Costs Allocated by Enbridge to EGNB (100%)	Regulatory Approved Allocated Costs	Costs Allocated by Enbridge to EGNB (100%)	Regulatory Approved Allocated Costs	Costs Allocated by Enbridge to EGNB (100%)	Regulatory Approved Allocated Costs	Costs Allocated by Enbridge to EGNB (100%)	Regulatory Approved Allocated Costs	Costs Allocated by Enbridge to EGNB (100%)	Regulatory Approved Allocated Costs
Audit Services - Shared fees	-	-	-	-	-	-	-	-	-	-
Audit Services (Calgary)	6,721	6,721	9,136	9,136	9,934	9,136	14,100	9,593	24,612	10,072
Audit Services (Toronto)	50,400	50,400	92,618	92,618	114,187	92,618	89,664	42,155	31,879	35,329
Benefits and Pensions	-	-	-	-	-	-	4,411	-	4,265	-
Business Development East	42,499	-	30,374	-	25,912	-	-	-	-	-
Business Taxes	1,341	-	2,201	-	2,185	-	2,268	-	2,278	-
Chief Executive Officer	15,590	-	18,872	-	22,680	-	27,383	-	29,610	-
Chief Financial Officer	6,059	-	9,458	-	10,688	-	14,642	-	14,038	-
Chief Information Officer	26,979	26,979	36,617	36,617	66,091	36,617	36,151	36,151	43,454	37,959
Compliance Systems	-	-	-	-	-	-	-	-	-	-
Corp Law General Expense	6,900	6,900	4,590	4,590	4,980	4,590	6,650	4,820	6,930	5,060
Corp Secretarial Legal Fees	19,665	19,665	21,803	21,803	20,335	21,803	20,900	20,900	22,770	21,945
Corporate Admin.	20,410	20,410	28,752	28,752	32,503	28,752	36,881	30,190	35,729	31,699
Corporate Aviation	27,492	-	33,822	-	37,771	-	46,378	-	53,241	-
Corporate Controller	27,957	27,957	32,937	32,937	48,011	32,937	67,265	34,584	57,716	36,313
Corporate HR	8,555	8,555	11,797	11,797	24,474	11,797	26,789	12,387	32,380	13,006
Corporate IT Operations	12,678	12,678	15,871	15,871	14,173	15,871	39,947	16,665	64,525	17,498
Corporate IT Projects	9,172	9,172	14,888	14,888	26,634	14,888	11,628	11,628	9,306	9,306
Corporate Law	14,268	14,268	22,950	22,950	21,545	22,950	18,691	18,691	8,693	8,693
Corporate Secretarial	-	-	-	-	-	-	957	-	-	-
Depreciation	53,394	53,394	88,489	88,489	87,896	88,489	124,174	92,913	149,841	97,559
Directors Fees and Expenses	34,017	-	41,081	-	44,405	-	50,825	-	52,965	-
EEP Charge (IT Shared Services)	-	-	-	-	-	-	-	-	-	-
El's SBC charge	-	-	51,542	-	-	-	-	-	-	-
Employee Benefits	72,375	-	98,132	-	102,450	-	120,008	-	125,116	-
Employee Development	3,040	-	4,200	4,200	6,380	-	19,027	4,410	18,522	-
Enbridge Gas Distribution	-	-	2,876	2,876	4,968	2,876	4,542	3,020	5,145	3,171
Enbridge Pipelines Inc. Direct Charge	-	-	39,522	-	54,224	-	73,260	-	74,566	-
Enterprise Architecture	-	-	-	-	-	-	15,699	-	19,450	-
Enterprise Financial Systems Support	95,693	95,693	125,635	125,635	138,499	125,635	132,417	131,917	169,461	138,513
Financial Risk Management	-	-	-	-	-	-	53,300	53,300	57,427	55,965
Group VP Corp. Resources	8,057	-	9,758	4,879	11,232	4,879	12,671	12,671	13,783	-
HR Business Solutions Services	-	-	-	-	-	-	-	-	-	-
HRIS Services	12,577	-	14,665	14,665	19,257	-	17,684	15,398	17,090	-
Human Resources	13,552	13,552	19,782	19,782	22,156	19,782	19,419	19,419	22,606	20,390
IAM SYSTEMS	-	-	-	-	-	-	-	-	-	-
Industry Association Fees	4,628	4,628	4,727	4,727	7,719	4,727	9,334	4,963	10,200	5,212
Insurance Premiums	63,700	63,700	96,900	96,900	129,600	129,600	179,000	179,000	170,400	170,400
Internal Controls	-	-	-	-	-	-	-	-	-	-
Investor Relations	13,662	13,662	17,096	17,096	4,905	17,096	-	-	-	-
Labour Relations	2,695	-	3,558	-	4,854	-	5,058	-	5,004	-
Oracle Software Depreciation	-	-	94,320	94,320	-	94,320	165,437	99,036	-	59,376
Other Employee Benefits	56,150	-	74,311	-	92,501	-	124,572	-	154,688	-
Planning & Development	7,612	-	10,067	5,034	3,866	-	-	-	-	-
Public Affairs & Corp. Comm.	30,855	-	35,996	17,998	47,889	-	77,749	77,749	101,116	81,636
Records Management (Knowledge Mana	4,023	-	4,853	-	6,210	-	18,749	-	14,296	-
Rent and Leases	24,991	-	29,120	-	37,703	-	39,598	-	47,631	-
Risk Management	-	-	1,910	1,910	2,575	1,910	5,235	2,006	4,885	2,106
Stock Based Compensation	24,780	24,780	20,604	20,604	113,563	20,604	159,415	21,634	233,595	22,716
Supplier Management	3,803	-	-	-	-	-	-	-	-	-
Talent Management & Workforce Plannin	-	-	-	-	-	-	-	-	-	-
Tax Services (Calgary)	1,917	1,917	1,431	1,431	6,216	1,431	7,581	1,503	7,769	1,578
Tax Services (Toronto)	-	-	20,000	20,000	-	20,000	22,500	22,500	-	23,625
Treasury	53,112	53,112	58,270	58,270	67,669	58,270	38,892	38,892	38,186	38,186
Vacancy credit	-	-	-	-	-	-	-	-	-	-
	881,319	528,143	1,355,531	890,775	1,498,841	881,578	1,960,850	1,018,093	1,955,168	947,313

Name	2009	2009	2010	2010	2011	2011
	Currently Approved Methodology	EGNB Proposed Methodology	Currently Approved Methodology	EGNB Proposed Methodology	Currently Approved Methodology	EGNB Proposed Methodology
Audit Services - Shared fees	29,790	29,790	21,764	30,298	25,154	35,465
Audit Services (Calgary)	10,375	23,328	20,182	29,145	11,006	20,415
Audit Services (Toronto)	-	-	-	-	-	-
Benefits and Pensions	-	5,325	-	4,161	-	-
Business Development East	-	-	-	-	-	-
Business Taxes	-	2,641	-	2,831	-	2,851
Chief Executive Officer	-	27,536	-	21,146	-	26,443
Chief Financial Officer	-	13,285	-	10,412	-	11,766
Chief Information Officer	39,857	59,496	26,895	26,895	22,286	22,286
Compliance Systems	-	-	-	2,336	-	5,971
Corp Law General Expense	5,212	9,540	4,742	6,602	6,979	9,840
Corp Secretarial Legal Fees	17,490	17,490	12,228	17,023	13,028	18,368
Corporate Admin.	29,056	29,056	23,419	32,601	22,758	32,087
Corporate Aviation	-	56,983	-	38,119	-	47,823
Corporate Controller	37,402	70,387	53,635	74,664	69,379	97,820
Corporate HR	13,396	44,905	47,002	65,431	36,956	52,105
Corporate IT Operations	18,023	87,739	26,377	36,719	30,421	42,891
Corporate IT Projects	8,470	8,470	-	-	-	-
Corporate Law	8,954	9,507	8,000	11,136	5,364	7,563
Corporate Secretarial	-	-	-	-	-	-
Depreciation	100,486	160,279	123,554	171,997	121,862	171,817
Directors Fees and Expenses	-	64,040	-	46,372	-	66,420
EEP Charge (IT Shared Services)	-	-	-	4,115	-	21,831
El's SBC charge	-	-	-	-	-	-
Employee Benefits	-	177,529	-	128,903	-	159,054
Employee Development	-	28,069	-	-	-	-
Enbridge Gas Distribution	4,997	4,997	10,152	14,132	11,926	16,814
Enbridge Pipelines Inc. Direct Charge	-	100,745	-	106,048	-	150,591
Enterprise Architecture	-	26,833	58,998	82,130	43,540	61,388
Enterprise Financial Systems Support	134,609	157,860	130,659	146,125	129,724	129,724
Financial Risk Management	28,443	28,443	19,136	26,639	15,973	22,521
Group VP Corp. Resources	-	13,058	-	10,444	-	-
HR Business Solutions Services	-	-	-	17,783	-	22,358
HRIS Services	-	18,035	-	56,940	-	63,560
Human Resources	21,410	33,684	22,052	39,910	22,713	56,488
IAM SYSTEMS	-	-	-	2,695	-	18,841
Industry Association Fees	5,368	7,392	171	239	180	253
Insurance Premiums	210,638	210,638	246,877	287,448	190,343	268,370
Internal Controls	-	-	-	7,918	-	9,496
Investor Relations	-	-	-	-	14,317	20,186
Labour Relations	-	6,417	-	5,163	-	5,810
Oracle Software Depreciation	30,756	30,756	-	-	-	-
Other Employee Benefits	-	137,337	-	90,572	-	115,129
Planning & Development	-	10,799	7,384	10,279	6,538	9,218
Public Affairs & Corp. Comm.	84,085	111,973	99,951	139,140	129,511	182,601
Records Management (Knowledge Mana	-	14,397	-	45,913	-	44,975
Rent and Leases	-	57,744	-	53,944	-	68,853
Risk Management	1,874	1,874	1,172	1,632	1,132	1,596
Stock Based Compensation	303,650	390,397	226,089	314,734	249,429	435,116
Supplier Management	-	-	-	-	-	-
Talent Management & Workforce Plannin	-	-	-	27,944	-	33,146
Tax Services (Calgary)	1,625	32,407	1,678	17,304	1,724	19,738
Tax Services (Toronto)	19,772	19,772	10,690	12,306	12,302	12,302
Treasury	28,265	28,265	22,652	22,652	21,120	21,120
Vacancy credit	-	-	-	-	-	(87,123)
	1,194,003	2,369,217	1,225,461	2,300,939	1,215,664	2,555,885