

SCHEDULE 9.1

Trial Balance 2016

1 ENBRIDGE GAS NEW BRUNSWICK
2 Detailed Trial Balance, as of December 31, 2016
3

Table with columns: ACCT# Description, Accounting Planfield, Account type, Less Adjustments for Regulatory Purposes, Less Adjustments for Regulatory Purposes, Per Regulatory Financial Stmt. Rows include various revenue and expense categories like ABC Revenue, Late Payment Penalties, Gas Sales, and Operating Expenses.

1 ENBRIDGE GAS NEW BRUNSWICK
 2 Detailed Trial Balance, as of December 31, 2016

ACCT	Description	Accounting Planfold	Account type	Less Adjustments for Regulatory Purposes	Less Adjustments for Regulatory Purposes	Per Regulatory Financial Stmt
6	60228 SUPPLEMENTAL DE CURRENT SERVICE COST	25322.0000.25320.60228.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	(1,600.00)		
7	60231 DC PENSION PLAN	25322.0000.25320.60231.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	32,038.38		
8	60239 EDUCATION AWARDS	25322.0000.25320.60239.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	18,600.00		
9	60240 BENEFIT CREDITS	25322.0000.25320.60240.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	396,701.08		
10	60261 EXECUTIVE BENEFITS	25322.0000.25320.60261.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	10,000.12		
11	60271 FLEX PLAN ADMIN FEES	25322.0000.25320.60271.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	12,915.07		
12	60273 HEALTH & DENTAL PLAN	25322.0000.25320.60273.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	41,321.23		
13	60303 EXTENDED MEDICAL - ANNUITY	25322.0000.25320.60303.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	6,422.54		
14	60307 DENTAL PLAN - PLANFANT	25322.0000.25320.60307.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	149.20		
15	60319 OTHER PTO RETIREMENT BENEFITS	25322.0000.25320.60319.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	96,428.00		
16	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	17,485		
17	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
18	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	65,343.72		
19	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
20	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
21	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
22	60401 EMPLOYEE TRAINING AND DEVELOPMENT	25322.0000.25320.60401.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
23	60405 RECRUITMENT ADVERTISING AND INTERVIEWS	25322.0000.25320.60405.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	22,508.55		
24	60411 AWARDS AND ALLOWANCES	25322.0000.25320.60411.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	424.00		
25	60412 EMPLOYEE RECOGNITION AWARDS AND ALLOWANCES	25322.0000.25320.60412.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
26	60412 EMPLOYEE RECOGNITION AWARDS AND ALLOWANCES	25322.0000.25320.60412.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
27	60412 EMPLOYEE RECOGNITION AWARDS AND ALLOWANCES	25322.0000.25320.60412.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
28	60412 EMPLOYEE RECOGNITION AWARDS AND ALLOWANCES	25322.0000.25320.60412.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
29	60412 EMPLOYEE RECOGNITION AWARDS AND ALLOWANCES	25322.0000.25320.60412.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
30	60415 EMPLOYEE EDUCATION REFUND	25322.0000.25320.60415.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
31	60415 EMPLOYEE EDUCATION REFUND	25322.0000.25320.60415.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
32	60415 EMPLOYEE EDUCATION REFUND	25322.0000.25320.60415.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
33	60503 RELOCATION COSTS - PAYROLL	25322.0000.25320.60503.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	1,792.39		
34	61001 TOOLS	25322.0000.25320.61001.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	2,842.20		
35	61001 TOOLS	25322.0000.25320.61001.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	16,941.62		
36	61001 TOOLS	25322.0000.25320.61001.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	2,924.24		
37	61001 TOOLS	25322.0000.25320.61001.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	4,363.24		
38	61005 FOOD SUPPLIES	25322.0000.25320.61005.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
39	61005 FOOD SUPPLIES	25322.0000.25320.61005.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	483.58		
40	61005 FOOD SUPPLIES	25322.0000.25320.61005.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
41	61005 FOOD SUPPLIES	25322.0000.25320.61005.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
42	61005 FOOD SUPPLIES	25322.0000.25320.61005.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
43	61005 FOOD SUPPLIES	25322.0000.25320.61005.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
44	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	5,538.81		
45	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
46	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
47	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	31.86		
48	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	11,034.22		
49	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	2,820.20		
50	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	441,938.25		
51	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	113.32		
52	61009 SAFETY RELATED SUPPLIES	25322.0000.25320.61009.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	1,897.58		
53	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
54	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	172.50		
55	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	309.75		
56	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	24,848.88		
57	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	411.35		
58	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	21,625.28		
59	61011 UNIFORMS AND PROTECTIVE CLOTHING	25322.0000.25320.61011.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	1,080.76		
60	61101 UTILITIES	25322.0000.25320.61101.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	150.00		
61	61101 UTILITIES	25322.0000.25320.61101.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	14,780.04		
62	61103 STATIONERY PRINTING AND DRAFTING SUPPLIES	25322.0000.25320.61103.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	3,426.28		
63	61103 STATIONERY PRINTING AND DRAFTING SUPPLIES	25322.0000.25320.61103.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	17,211.81		
64	61103 STATIONERY PRINTING AND DRAFTING SUPPLIES	25322.0000.25320.61103.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	1,428.25		
65	61103 STATIONERY PRINTING AND DRAFTING SUPPLIES	25322.0000.25320.61103.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	700.42		
66	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
67	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	6,823.89		
68	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	13,609.33		
69	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
70	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
71	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
72	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
73	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
74	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
75	61105 COPIER AND OTHER OFFICE SUPPLIES	25322.0000.25320.61105.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
76	61109 BOOKS AND SUBSCRIPTIONS	25322.0000.25320.61109.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	13,363.84		
77	61109 BOOKS AND SUBSCRIPTIONS	25322.0000.25320.61109.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	20,848		
78	61109 BOOKS AND SUBSCRIPTIONS	25322.0000.25320.61109.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	106.88		
79	61109 BOOKS AND SUBSCRIPTIONS	25322.0000.25320.61109.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	156.01		
80	61109 BOOKS AND SUBSCRIPTIONS	25322.0000.25320.61109.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	41,150.25		
81	61113 COMPUTER EQUIP SUPPLIES	25322.0000.25321.61113.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	5,328.81		
82	61121 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25320.61121.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	319.08		
83	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	6,603.33		
84	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	4,160.17		
85	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	23,687.78		
86	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	379.87		
87	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	220.00		
88	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	271.14		
89	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	1,249		
90	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	179.00		
91	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	2,423.33		
92	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
93	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
94	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
95	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
96	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
97	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
98	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
99	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
100	61201 PUBLIC AWARENESS AND PROMOTIONAL ITEMS	25322.0000.25321.61201.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost			
101	61501 ACCOUNTING TAX AND AUDIT FEES	25322.0000.25321.61501.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	83,449.16		
102	61501 LEGAL FEES	25322.0000.25320.61503.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	181,775.25		
103	61501 LEGAL FEES	25322.0000.25320.61503.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	2,999.05		
104	61501 LEGAL FEES	25322.0000.25320.61503.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	1,924.44		
105	61501 LEGAL FEES	25322.0000.25320.61503.00000.00000.00000.00000	Operating Expense-Operating & Maintenance Cost	89.24		
106	61501 LEGAL FEES	25322.0000.25320.61503.				

