

SCHEDULE 9.4

Corporate Allocations
(2016A, 2017F, 2018B and 2019B)

			2016 A	2016 A	2016 A	2017 4+8	2017 4+8	2017 4+8	2018 B	2018 B	2018 B	2019 B	2019 B	2019 B
	% Allocated to Regulated Activities under Approved Method (306)	% Allocated to Regulated Activities under Approved Method (330)	Costs Allocated by Enbridge to EGNB (100%)	Amount included in Regulatory Statements	Amount in the proposed Methodology	Costs Allocated by Enbridge to EGNB (100%)	Amount in the Forecast with approved Methodology	Amount in the approved Methodology	Costs Allocated by Enbridge to EGNB (100%)	Amount in the approved Methodology	Amount in the approved Methodology	Costs Allocated by Enbridge to EGNB (100%)	Amount in the approved Methodology	Amount in the approved Methodology
1	Name													
2	Audit Services (Calgary)	0%	9,332	-	-	8,428	-	-	8,582	-	-	8,738	-	-
3	CEO	0%	8,326	-	-	8,539	-	-	2,261	-	-	2,307	-	-
4	CFO	0%	4,340	-	-	2,387	-	-	2,435	-	-	2,483	-	-
5	CIO	100%	10,537	10,537	10,537	5,139	5,139	5,139	5,139	5,139	5,139	5,139	5,139	5,139
6	Compliance Group Law	25%	63,364	15,841	15,840.98	3,501	875	875.25	15,309	3,827	3,827.25	15,607	3,902	3,902
7	Compliance Systems	0%	7,166	-	-	7,282	-	-	7,282	-	-	7,282	-	-
8	Corporate Law Legal Fees	25%	1,255	314	314	1,189	297	297	1,242	311	311	1,266	317	317
9	Corporate Secretarial Legal Fees	100%	8,176	8,176	8,176	-	-	-	21,806	21,806	21,806	22,242	22,242	22,242
10	Corporate Admin	100%	13,393	13,393	13,393	12,179	12,179	12,179	12,423	12,423	12,423	12,671	12,671	12,671
11	Corporate Aviation	0%	35,601	-	-	41,261	-	-	42,085	-	-	43,408	-	-
12	Corporate Controller	25%	28,076	7,019	7,019	12,411	3,103	3,103	12,659	3,165	3,165	12,913	3,228	3,228
13	Corporate HR	100%	30,608	30,608	30,608	32,425	32,425	32,425	33,073	33,073	33,073	33,722	33,722	33,722
14	Corporate Law	25%	6,005	1,501	1,501	13,585	3,396	3,396	13,919	3,480	3,480	14,260	3,565	3,565
15	Corporate Secretarial	0%	-	-	-	12,146	-	-	12,572	-	-	12,824	-	-
16	Depreciation	100%	116,183	116,183	116,183	152,406	152,406	152,406	180,189	180,189	180,189	183,795	183,795	183,795
17	Directors Fees and Expenses	0%	33,120	-	-	21,378	-	-	-	-	-	-	-	-
18	EFP Charge (IT Share Services)	0%	28,406	-	-	-	-	-	-	-	-	-	-	-
19	EFS Support	100%	115,036	115,036	115,036	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385	113,385
20	Employee Benefits	0%	154,677	-	-	146,872	-	-	-	-	-	-	-	-
21	EGD Charge	0%	1,304	-	-	1,223	-	-	1,248	-	-	1,272	-	-
22	EPI Charge	0%	41,053	-	-	1,188	-	-	1,212	-	-	1,237	-	-
23	Enterprise Architecture	50%	3,625	1,812	1,812	2,793	1,397	1,397	2,793	1,397	1,397	2,793	1,397	1,397
24	Executive VP People and Partners	0%	2,698	-	-	2,691	-	-	2,745	-	-	2,798	-	-
25	Group VP Corporate Law	0%	3,468	867	867	2,217	554	554	3,621	905	905	3,670	918	918
26	HR Business Solutions Services	100%	18,380	18,380	18,380	20,804	20,804	20,804	21,220	21,220	21,220	21,636	21,636	21,636
27	HR (BU/DEPT COSTS)	50%	6,372	3,186	3,186	6,400	3,200	3,200	-	-	-	-	-	-
28	HR CHANGE MANAGEMENT	100%	4,836	4,836	4,836.87	-	-	-	-	-	-	-	-	-
29	HR EMPLOYEE SERVICES (CORP)	100%	35,736	35,736	35,736	40,777	40,777	40,777	41,592	41,592	41,592	42,406	42,406	42,406
30	HRIS Services	100%	57,076	57,076	57,076	85,469	85,469	85,469	85,469	85,469	85,469	85,469	85,469	85,469
31	Insurance Premiums	100%	210,610	178,140	178,140	180,354	157,726	139,928	183,961	141,987	141,987	187,640	144,827	144,827
32	Insurance Risk	100%	5,088	5,088	5,088	5,172	5,172	5,172	5,271	5,271	5,271	5,372	5,372	5,372
33	Investor Relations	0%	3,370	-	-	3,667	-	-	3,779	-	-	3,900	-	-
34	IT Planning and Governance	100%	11,908	11,908	11,908	37,224	37,224	37,224	37,224	37,224	37,224	37,224	37,224	37,224
35	IT Security	100%	37,240	37,240	37,240	24,636	24,636	24,636	24,636	24,636	24,636	24,636	24,636	24,636
36	IT Security Operations	100%	39,558	39,558	39,558	57,468	57,468	57,468	57,468	57,468	57,468	57,468	57,468	57,468
37	Application Operations	25%	8,576	8,576	8,576	1,945	486	486	1,945	1,945	1,945	1,945	1,945	1,945
38	IT ES EMC	50%	13,393	6,697	6,697	10,100	5,050	5,050	10,100	5,050	5,050	10,100	5,050	5,050
39	IT Management	50%	1,921	961	961	1,489	745	745	1,489	745	745	1,489	745	745
40	IT ISS SERVICE SUPPORT	100%	54,586	54,586	54,586	90,267	90,267	90,267	90,267	90,267	90,267	90,267	90,267	90,267
41	IT ISS NETWORK	100%	28,217	28,217	28,217	30,895	30,895	30,895	30,895	30,895	30,895	30,895	30,895	30,895
42	IT ISS CORE INFRASTRUCTURE	100%	59,294	59,294	59,294	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652
43	Organizational Effectiveness	50%	34,654	17,327	17,327	37,864	18,932	18,932	38,558	19,279	19,279	39,321	19,661	19,661
44	Pensions Expense	0%	128,669	-	-	139,077	-	-	138,845	-	-	131,022	-	-
45	Enterprise Communications & Community Partners	25%	61,188	15,297	15,297	54,280	13,570	13,570	55,365	13,841	13,841	56,473	14,118	14,118
46	Public, Government & Aboriginal Affairs	25%	6,246	1,561	1,561	6,811	1,703	1,703	6,947	1,737	1,737	7,086	1,772	1,772
47	Enterprise Safety & Operational Reliability	25%	17,783	4,446	4,446	15,017	3,754	3,754	8,732	2,183	2,183	8,926	2,232	2,232
48	Public Web Systems	100%	18,681	18,681	18,681	21,546	21,546	21,546	21,546	21,546	21,546	21,546	21,546	21,546
49	Records Management Law	25%	3,074	768	768	1,714	429	429	1,749	437	437	1,783	446	446
50	EI Rent & Leases	0%	869	-	-	-	-	-	-	-	-	-	-	-
51	Stock Based Compensation (Indirect)	10%	268,504	18,472	26,850	231,214	21,440	23,121	199,917	19,992	19,992	220,475	22,047	22,047
52	Stock Based Compensation (Direct)	100%	94,783	94,783	94,783	113,790	103,412	113,790	113,922	113,922	113,922	159,915	159,915	159,915
53	Strategic Development	100%	12,291	12,291	12,291	16,501	16,501	16,501	16,831	16,831	16,831	17,161	17,161	17,161
54	Total Compensation	50%	30,752	15,376	15,376	57,106	28,553	28,553	211,550	105,575	105,575	215,293	107,647	107,647
55	Treasury	100%	10,914	10,914	10,914	11,440	11,440	11,440	11,669	11,669	11,669	11,902	11,902	11,902
56	Audit Fees-EI fee distribution	0%	9,277	-	-	9,104	-	-	9,286	-	-	9,472	-	-
57	Enterprise Travel procurement Card program	0%	7,478	-	-	4,986	-	-	5,086	-	-	5,187	-	-
58	IT LP ACQUISITIONS	100%	2,121	2,121	2,121	-	-	-	-	-	-	-	-	-
59	Risk Assessment	100%	3,676	3,676	3,676	3,229	3,229	3,229	3,291	3,291	3,291	3,354	3,354	3,354
60	HR PMO	100%	2,740	2,740	2,740	2,370	2,370	2,370	2,440	2,440	2,440	2,488	2,488	2,488
61	Records Management Program	100%	1,947	1,947	1,947	897	897	897	914	914	914	933	933	933
62	Corporate Performance Management	100%	4,162	4,162	4,162	3,290	3,290	3,290	3,352	3,352	3,352	3,416	3,416	3,416
63	IT ES Desktop Services	100%	47,607	47,607	47,607	107,489	107,489	107,489	107,489	107,489	107,489	107,489	107,489	107,489
64	Enterprise Operations	100%	26,572	26,572	26,572	28,174	28,174	28,174	28,174	28,174	28,174	28,174	28,174	28,174
65	Core Infrastructure	100%	19,256	19,256	19,256	15,933	15,933	15,933	15,686	15,686	15,686	15,439	15,439	15,439
66	Network Operations	100%	28,881	28,881	28,881	25,203	25,203	25,203	24,812	24,812	24,812	24,421	24,421	24,421
67	Productivity Services	100%	2,865	2,865	2,865	4,203	4,203	4,203	4,138	4,138	4,138	4,073	4,073	4,073
68	Desktop Services	100%	7,156	7,156	7,156	7,010	7,010	7,010	6,901	6,901	6,901	6,793	6,793	6,793
69	Insurance - EI	0%	2,671	-	-	2,240	-	-	2,285	-	-	2,330	-	-
70	ECCI ELUS Recovery	0%	83,321	-	-	-	-	-	-	-	-	-	-	-
71	**CORPORATE SECURITY	25%	-	-	-	1,906	477	477	1,944	486	486	1,981	495	495
72			2,259,947	1,227,565	1,235,943	2,217,337	1,418,280	1,412,542	2,223,977	1,541,214	1,541,214	2,304,364	1,599,714	1,599,714

** Denotes new allocation