

**GAZIFÈRE INC.
COST ALLOCATIONS FROM ENBRIDGE INC.**

	2004 Monthly	(+3%) 2005 Monthly	Fiscal 2005
Enbridge Inc.			
Taxation	160	0	480
Total Compensation	1,164	1,199	14,282
Employee Development	261	269	3,202
Treasury	1,268	1,306	15,558
CEO	527	543	6,466
CIO	2,316	2,385	28,417
Corporate Aviation	930	958	11,411
Corporate IT Operations	496	511	6,086
Corporate IT Projects	359	370	4,405
Supplier Management	129	0	387
Investor Relations	468	482	5,742
CFO	205	211	2,515
Corporate Controller	945	973	11,595
Corporate Admin	797	821	9,779
Public Affairs & Corp Comm	1,043	1,074	12,798
Records Management	136	140	1,669
Audit services	227	234	2,785
Corporate HR	735	757	9,018
HRIS Services	1,080	1,112	13,252
Labour Relations	231	238	2,834
Group VP Corp Resources	272	280	3,337
Planning & Development	254	262	3,117
Directors Fees and Expenses	1,150	1,185	14,111
Legal Fees	898	925	11,018
Business Taxes	52	54	638
Rent & Leases	976	1,005	11,976
Industry Associations	157	162	1,926
Depreciation	1,806	1,860	22,160
Employee Benefits	2,829	2,914	34,712
Other Employee Benefits	2,195	2,261	26,933
EPI Head Office Support	1,185	1,221	14,540
	<u>25,251</u>	<u>25,711</u>	<u>307,151</u>

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GI-4
Document 7.3
Page 1 de 1
Requête 3537-2004