

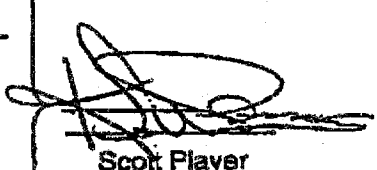

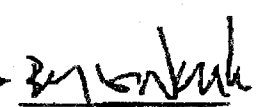
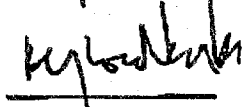
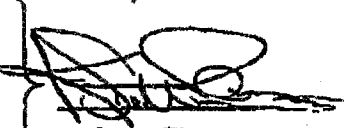

2004-Feb-26 12:25pm From-ENBRIDGE INC

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**ENBRIDGE INC. CORPORATE COSTS**

**ENBRIDGE GAS DISTRIBUTION ALLOCATION DETAILS FOR 2004  
As of November 18, 2003**

Department	Basis of Allocation	Allocation	Services Approval	
<b>Finance:</b>				
Risk Management	Time Estimate	22,209	 Scott Player	
Administration	Direct Charge	4,270,700		
Insurance Premiums		<u>4,292,909</u>		
Taxation	Time Estimate	9,453		
Audit Services	Capital Employed	169,492		
Corporate Controller	Capital Employed	704,995		
Treasury	Time Estimate	320,110		
<b>Finance Total</b>		<u><b>5,496,959</b></u>		
<b>Human Resources:</b>				
Corporate HR	Enterprise FTE	281,917		 Jane Habersbusch
Pension Administration	Pension Assets	-		
Learning & Leadership	Enterprise FTE	100,177		
Total Compensation	Enterprise FTE	446,593		
Labour Relations	Enterprise FTE	88,807		
HRIS Services	Enterprise FTE	414,483		
Group VP Corp. Resources	Capital Employed	203,169		
Direct Charges				
Stock Based Compensation	Direct Charge	1,031,433		
General Expenses				
Employee Benefits	Corporate FTE	1,617,223		
Other Employee Benefits	Corporate FTE	1,254,673		
<b>Human Resources Total</b>		<u><b>5,498,474</b></u>		
<b>Legal:</b>				
Corporate Law	Time Estimate	28,574	 Byron Nelles	
Corporate Secretarial	Time Estimate	95,447		
Records Management	Capital Employed	101,449		
General Expenses				
Directors Fees and Expenses	Capital Employed	857,820		
Corporate Secretarial Legal fees	Capital Employed	140,940		
Corporate Law Legal Fees	Capital Employed	174,000		
<b>Legal Total</b>		<u><b>1,398,231</b></u>		
Public Affairs & Corporate Communication	Capital Employed	<u>778,078</u>		 Byron Nelles
<b>Information Technology:</b>				
CIO	Enterprise FTE	889,089	 Scott Player	
Corporate IT Operations	Corporate FTE	283,287		
Corporate IT Projects	Corporate FTE	204,960		
EFS Support	Enterprise FTE	(53,407)		
EPI Allocations	Corporate FTE	301,747		
<b>Information Technology Total</b>		<u><b>1,625,676</b></u>		
<b>Engineering:</b>				
Supplier Management	Capital Employed	<u>95,909</u>	 Glenn Beaumont	



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**ENBRIDGE INC. CORPORATE COSTS**

**ENBRIDGE GAS DISTRIBUTION ALLOCATION DETAILS FOR 2004  
As of November 18, 2003**

Department	Basis of Allocation	Allocation	Services Approval
<b>Opportunity Development:</b>			 Arunas Pleckaitis
Planning & Development	Time Estimate	118,658	
Planning & Bus Dev. (Pathfinders & Plan)	Time Estimate	192,657	
Corporate Climate Change	Emissions	27,672	
<b>Opportunity Development Total</b>		<u>338,986</u>	
<b>Corporate:</b>			 Scott Player
CEO	Capital Employed	393,127	
Investor Relations	Time Estimate	345,464	
CFO	Capital Employed	152,786	
Corporate Administration	Calgary Office FTE	454,132	
Gas Strategy & Corporate Development	Time Estimate	356,166	
Ontario Business Development	Time Estimate	240,623	
Corporate Aviation	Capital Employed	693,257	
EPI Allocations	Corporate FTE	369,795	
EGD Allocations	Corporate FTE	54,288	
Audit Fees/SOX 404	Direct Charge	993,700	
General Expenses			
Corporate Secretarial (Stock & Debt)	Capital Employed	354,960	
Business Taxes	Calgary Office FTE	29,834	
Rent & Leases	Calgary Office FTE	556,052	
Industry Associations	Capital Employed	116,702	
Depreciation	Capital Employed/Usage	1,416,536	
<b>Corporate Total</b>		<u>6,527,431</u>	
<b>TOTAL ALLOCATION AND DIRECT CHARGES</b>		<u><u>21,699,743</u></u>	