

ENBRIDGE PIPELINES INC.

**FIRM SERVICE TOLL CHARGE
LINE 8 OIL PRODUCTS TRANSPORTATION SYSTEM**

2025 OPERATING YEAR

January 2026

ENBRIDGE PIPELINES INC.
FIRM SERVICE TOLL CHARGE
Line 8 Products Transportation System
2025 Operating Year

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ENBRIDGE PIPELINES INC.

Statement FS-0

**Line 8 Oil Products Transportation System
Firm Service Charge
2025
\$ 000**

Line No.	Particulars	Supporting Statement	2025
(a)	(b)	(c)	(d)
1	Firm Service Charge:		
2	Monthly O&M Charge	OM-0	548
3	Monthly Capital Charge	CC-0	749
4	Total (Line 2 + Line 3)		1,297
5	Allocated Capacity (m ³ /day)		
6	Imperial Oil		15,740
7	Total		15,740
8	Firm Service Toll [(Line 4/Line 7) * 1,000] (\$/m ³ /month)		82.4015
9	Revised Abandonment Surcharge (\$/m ³ /month)	Note 1	1.2775
10	Total Firm Service Charge (\$/m ³ /month) (Line 8 + Line 9)		83.6790

Note 1: Revised Abandonment Surcharge pursuant to NEB Decision MH-001-2013 and Order MO-030-2014 and CER Five-Year Review of Abandonment Cost Estimates and Set-Aside and Collection Mechanisms 2021 Decisions and Direction (C29751-1). Revised Abandonment Surcharge of \$0.0420/m³ based on Sarnia - Millgrove Junction. Line 8 = \$0.0420/m³ * (365/12) = \$/m³/month.

ENBRIDGE PIPELINES INC.**Statement OM-0****Line 8 Oil Products Transportation System
Operating and Maintenance Charge
2025****\$ 000**

Line No.	Particulars	Supporting Statement	2025
(a)	(b)	(c)	(d)
1	Annual O&M Charge		
2	Rebase Starting Point O&M Charge	2024 O&M-0	5,576
3	Inflation Adjustment	OM-1	<u>-</u>
4	Subtotal		5,576
5	Forecast Inflation of 2.5% for 2025	Note 1	<u>139</u>
6	Current Year Starting Point O&M Charge		<u>5,715</u>
7	Non-Routine Adjustment Forecast (expensed)	OM-2	<u>1,116</u>
8	Adjustments - Prior Year		
9	Inflation Adjustment	OM-1	-
10	Deferred Amount O&M Adjustment	OM-3	(81)
11	Non-Routine Adjustment Variance (expensed)	OM-4	(29)
12	Property Tax Adjustment	OM-5	(132)
13	Carrying Charges on Lines 9 through 12 @ 5.73%	Note 2	<u>(14)</u>
14	Total Adjustments - Prior Year (sum Lines 9 through Line 13)		<u>(256)</u>
15	Annual O&M Charge (Line 6 + Line 7 + Line 14)		<u>6,575</u>
16	Monthly O&M Charge (Line 15 divided by 12)		<u>548</u>

Note 1: 2025 Forecast CPI of 2.5% based on rate published in January by Consensus Economics Inc., per article 1.13 of the Financial Support & Service Agreement.

Note 2: The 2024 average of 12 monthly Bank rates in effect at the end of the month as published in the Bank of Canada Statistical Review plus 100 basis points, per article 1.8 of the FSA.

ENBRIDGE PIPELINES INC.**Statement OM-1****Line 8 Oil Products Transportation System
Inflation Adjustment
2024
\$ 000**

Line No.	Particulars	Actual
(a)	(b)	(c)
1	2024 Starting Point O&M Charge before Inflation	<u>5,531</u>
2	Actual Inflation Factor for 2024 @	2.42%
3	Forecast Inflation Factor for 2024 @	<u>3.90%</u>
4	Variance (Line 2 - Line 3)	<u>-1.48%</u>
5	Inflation Adjustment (Line 1 x Line 4)	<u>-</u>

ENBRIDGE PIPELINES INC.**Statement OM-2****Line 8 Oil Products Transportation System
Non-Routine Adjustment Forecast (Expensed)
2025****\$ 000**

Line No.	Particulars	Total
(a)	(b)	(c)
1	NRA Operating & Maintenance Expenses	
2	In-Line Inspections	994
3	Cathodic Protection	35
4	Casings	-
5	Cleaning Program	87
		<hr/>
6	Non-Routine Adjustments Forecast (Expensed)	<hr/> 1,116 <hr/>

ENBRIDGE PIPELINES INC.**Statement OM-3****Line 8 Oil Products Transportation System
Deferred Amount O&M Adjustment
2024
\$ 000**

Line No.	Particulars	Total System
(a)	(b)	(c)
1	Monthly O&M Charge in Effect April 1 - December 31, 2024	489
2	Interim Monthly Charge in Effect January 1 - March 31, 2024	<u>516</u>
3	Difference in Monthly O&M Charge (Line 1 - Line 2)	<u>(27)</u>
4	Difference in Monthly O&M charge times 3 Months (Line 3 x 3)	<u>(81)</u>

ENBRIDGE PIPELINES INC.

Statement OM-4

Line 8 Oil Products Transportation System
Non-Routine Adjustment Variance (Expensed)
2024
\$ 000

Line No.	Particulars	Forecast for 2024	Actual for 2024	Variance
(a)	(b)	(c)	(d)	(e)=(d)-(c)
1	NRA Operating & Maintenance Expenses			
2	In-Line Inspection	432	416	(16)
3	Cleaning Program	67	39	(28)
4	Geo-hazard Assessment	-	-	-
5	Cathodic Protection Program	21	35	14
6	Casings	-	0	0
7	Non-Routine Adjustments (Expensed)	520	490	(29)

ENBRIDGE PIPELINES INC.**Statement OM-5****Line 8 Oil Products Transportation System
Property Tax Adjustment
2024
\$ 000**

Line No.	Particulars	Amount
(a)	(b)	(c)
1	Actual Property Tax Expense 2024	804
2	Property Tax Included in O&M Charge 2024	<u>936</u>
3	Amount of Property Tax (Over)/Under Charged (Line 1 - Line 2)	<u>(132)</u>
4	Percentage (Over) / Under Charged (Line 3 / Line 2)	<u>(14.07%)</u>
5	Property Tax Adjustment if Line 4 greater than + / - 2%	<u>(132)</u>

ENBRIDGE PIPELINES INC.

Statement CC-0

**Line 8 Oil Products Transportation System
Capital Charge
2025****\$ 000**

Line No.	Particulars	Supporting Statement	2025
(a)	(b)	(c)	(d)
1	Depreciation	RB-3	4,066
2	Interest Expense	CC-1	1,617
3	Return on Equity	CC-1	2,214
4	Forecast Tax Allowance	CC-2	927
5	Current Year Annual Capital Charge		8,824
6	Adjustments related to the prior year:		
7	Tax Allowance Variance	CC-3	(93)
8	Deferred Amount Capital Adjustment	CC-4	183
9	Capital Non Routine Adjustment Variance	CC-5	66
10	2024 Rate Base Adjustment	CC-4.1	(2)
11	Carrying Charges on Lines 7 through 10 @ 5.73%		9
12	Total Adjustments		163
13	Annual Capital Charge (Line 5 + Line 12)		8,987
14	Monthly Capital Charge (Line 13 divided by 12)		749

ENBRIDGE PIPELINES INC.

Statement CC-1

**Line 8 Oil Products Transportation System
Return on Equity and Interest Expense
2025****\$ 000**

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base RB-0	Return
(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(e) x (f)
1	Return on Equity	45.00%	7.90% ¹	3.56%	62,204	<u>2,214</u>
2	Interest:					
3	Original Rate Base	55.00%	10.75% ²	5.91%	-	-
4	Rate Base Additions & Working Capital	55.00%	4.723% ³	2.60%	62,204	<u>1,617</u>
5	Total Interest (Line 3 + Line 4)					<u>1,617</u>
6	Total Return (Line 1 + Line 5)					<u>3,831</u>

Notes:

⁽¹⁾ 2025 Multi-pipeline rate of return of 7.65% + 25 basis points, per article 8.5 of the FSA.⁽²⁾ 10.75% per article 8.4(a) of the FSA.⁽³⁾ The Main System of Enbridge Pipelines Inc. 2025 weighted average cost of debt of 4.223% + 50 basis points, per article 8.4(b) of the FSA.

ENBRIDGE PIPELINES INC.

Statement CC-2

**Line 8 Oil Products Transportation System
Forecast Tax Allowance
2025**

\$ 000

Line No.	Particulars	Supporting Statement	2025
(a)	(b)	(c)	(d)
1	Return on Equity	CC-1	<u>2,214</u>
2	Permanent Differences:		-
3	Timing Differences:		
4	AIDC		(23)
5	Capitalized G&A		<u>(43)</u>
6	Depreciation	RB-3	4,066
7	Capital Cost Allowance		(3,326)
8	Prior Year Toll Deferral Accounts	CC-3	<u>(92)</u>
9	Total Timing Differences (Sum of Lines 4-8)		<u>581</u>
10	Income Tax Base (Line 1 + Line 2 + Line 9)		2,795
11	Income Tax Factor (tax rate / (1 - tax rate))		<u>33.1877%</u>
12	Income Taxes (Line 10 x Line 11)		928
13	Ontario Provincial Capital Tax		<u>-</u>
14	Forecast Tax Allowance before Carry-forward (Line 12 + Line 13)		928
15	Forecast Tax Allowance Carry-Forward (Used)		<u>-</u>
16	Forecast Tax Allowance (Line 14 + Line 15)		<u>928</u>
17	ITA Carry-Forward Continuity		<u>Cumulative</u>
18	Forecast ITA for Carry-Forward (Used)		-
19	Prior Year ITA Carry-Forward balance	CC-3	<u>-</u>
20	Forecast Ending Cumulative ITA Carry-Forward (Line 18 + Line 19)		<u>-</u>

ENBRIDGE PIPELINES INC.

Statement CC-3

**Line 8 Oil Products Transportation System
Tax Allowance Variance
2024
\$ 000**

Line No. (a)	Particulars (b)	2024 Actual (d)	2024 Forecast (e)	Variance (d-e) (f)
1	Return on Equity	2,356	2,342	14
2	Permanent Differences:	-	-	-
3	Timing Differences:			
4	Capital Cost Allowance	(3,876)	(3,552)	(323)
5	Depreciation	3,975	3,980	(5)
6	AIDC	(14)	-	(14)
7	Capitalized G&A	(42)	-	(42)
8	Current Year Deferrals	93	-	93
9	Prior Year Deferrals	(125)	(125)	-
10	Total Timing Differences (Sum of Lines 4-9)	11	303	(292)
11	Income Tax Base	2,367	2,645	(278)
12	Income Tax Factor (tax rate / (1 - tax rate))	33.1877%	33.1877%	
13	Income Taxes (Line 11 x Line 12)	786	878	(92)
14	Book to File	-	-	-
15	Income Tax Allowance before Carry-Forward	786	878	(92)
16	Income Tax Allowance Carry-Forward	-	-	-
17	Income Tax Allowance (Line 15 + Line 16)	786	878	(92)
18	ITA Carry-Back / Carry-Forward Continuity	2022	2023	Cumulative
19	Prior Year ITA Available for Carry-Back	-	-	-
20	Carry-Back	-	-	-
21	Remainder Prior Year ITA After Carry-Back	-	-	-
22	ITA before Carry-Back			786
23	Carry-Back			-
24	ITA after Carry-Back (Line 22 + Line 23)			786
25	ITA for Carry-Forward - Current Year			-
26	Prior Year ITA Carry-Forward balance			-
27	Ending Cumulative ITA Carry-Forward (Line 25 + Line 26)			-

ENBRIDGE PIPELINES INC.**Statement CC-4****Line 8 Oil Products Transportation System
Deferred Amount Capital Adjustment
2024
\$ 000**

Line No.	Particulars	Amount
(a)	(b)	(c)
1	Monthly Capital Charge in Effect April 1 - December 31, 2024	754
2	Interim Monthly Charge in Effect January 1 - March 31, 2024	<u>693</u>
3	Difference in Monthly Capital Charge (Line 1 - Line 2)	<u>61</u>
4	Difference in Monthly Capital Charge Times 3 Months (Line 3 x 3)	<u>183</u>

ENBRIDGE PIPELINES INC.

Statement CC-4.1

**Line 8 Oil Products Transportation System
Return on Equity and Interest Expense
2024**

\$ 000

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base CC-4.2	2024 Actual	2024 Forecast	Variance Btwn Actual & Approved
(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(e) x (f)	(h)	(i)=(g) - (h)
1	Return on Equity	45.00%	8.13% ¹	3.66%	64,377	2,356	2,342	14
2	Interest:							
3	Original Rate Base	55.00%	10.75% ²	5.91%	-	-	-	-
4	Rate Base Additions & Working Capital	55.00%	4.81% ³	2.65%	64,377	1,706	1,651	55
5	Total Interest (Line 3 + Line 4)					1,706	1,651	55
6	Total Return (Line 1 + Line 5)					4,062	3,993	69
7	Less amount associated with Non-Routine Adjustment Variance (Capitalized) CC-5 (excluding depreciation component)							71
8	Net Adjustment (Line 6 - Line 7)							(2)

Notes:

⁽¹⁾ 2024 Multi-pipeline rate of return of 7.88% + 25 basis points, per article 8.5 of the FSA.

⁽²⁾ 10.75% per article 8.4(a) of the FSA.

⁽³⁾ The Main System of Enbridge Pipelines Inc. 2024 weighted average cost of debt of 4.31% + 50 basis points, per article 8.4(b) of the FSA.

ENBRIDGE PIPELINES INC.

Statement CC-4.2

**Line 8 Oil Products Transportation System
Determination of Actual Rate Base
13 - Point Average
2024**

\$ 000

Line No.	Date	Original Rate Base	Rate Base on Add'l Assets	Total Rate Base
(a)	(b)	(c)	(d)	(e)
1	January 1	-	65,186	65,186
2	January 31	-	65,093	65,093
3	February 28	-	64,968	64,968
4	March 31	-	64,744	64,744
5	April 30	-	64,410	64,410
6	May 31	-	64,100	64,100
7	June 30	-	63,774	63,774
8	July 31	-	63,452	63,452
9	August 31	-	63,132	63,132
10	September 30	-	62,834	62,834
11	October 31	-	62,959	62,959
12	November 30	-	62,632	62,632
13	December 31	-	63,522	63,522
14	Total	-	830,805	830,805
15	13 - Point Average Rate Base	-	63,908	63,908
16	Working Capital (1/12 of Annual O&M Charge)	-	469	469
17	Rate Base (Line 15 + Line 16)	-	64,377	64,377

ENBRIDGE PIPELINES INC.

Statement CC-4.3

Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
2024

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Fixed Assets</u>					
2	153	Pipe Lines	9,197	-	-	-	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	-	-	-	-	-
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,430	-	-	-	11,430
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	90,916	2,311	-	-	93,227
13	156	Buildings	441	-	-	-	441
14	159	Station Oil Lines	4,204	-	-	-	4,204
15	160	Other Station Equipment	3,572	-	-	-	3,572
16	184	Computer Equip. & Supplies	15	-	-	-	15
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	99,172	2,311	-	-	101,483

ENBRIDGE PIPELINES INC.

Statement CC-5

Line 8 Oil Products Transportation System
Accrued Depreciation, Interest Expense, and Return on Equity Associated with
Non-Routine Adjustment Variance (Capitalized)
2024
\$ 000

Line No. (a)	Particulars (b)	Total (c)
1	2024 Actual	
2	Average Rate Base	<u>63,908</u>
3	Depreciation	3,975
4	Interest Expense	1,694
5	Return on Equity	<u>2,339</u>
6	Total Adjustments (Sum of Lines 3-5)	<u>8,008</u>
7	2024 Forecast	
8	Average Rate Base	<u>63,497</u>
9	Depreciation	3,980
10	Interest Expense	1,638
11	Return on Equity	<u>2,324</u>
12	Total Adjustments (Sum of Lines 9-11)	<u>7,942</u>
13	Variance	
14	Depreciation	(5)
15	Interest Expense	56
16	Return on Equity	15
17	Accrued depreciation, interest expense and return on equity associated with Non-Routine Adjustment Variance (Capitalized) (Sum of Lines 14-16)	<u>66</u>

ENBRIDGE PIPELINES INC.**Statement RB-0****Line 8 Oil Products Transportation System
Determination of Rate Base
13 - Point Average
2025****\$ 000**

Line No.	Date	Original Rate Base	Rate Base Additions	Total Rate Base
(a)	(b)	(c)	(d)	(e)
1	January 1	-	63,522	63,522
2	January 31	-	63,184	63,184
3	February 28	-	62,846	62,846
4	March 31	-	62,508	62,508
5	April 30	-	62,170	62,170
6	May 31	-	61,831	61,831
7	June 30	-	61,493	61,493
8	July 31	-	61,155	61,155
9	August 31	-	60,816	60,816
10	September 30	-	60,478	60,478
11	October 31	-	60,848	60,848
12	November 30	-	60,507	60,507
13	December 31	-	60,166	60,166
14	Total	-	801,524	801,524
15	13 - Point Average	-	61,656	61,656
16	Working Capital (1/12 of Annual O&M Charge)		548	548
17	Rate Base (Line 15 + Line 16)	-	62,204	62,204

ENBRIDGE PIPELINES INC.

Statement RB-1

**Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
2025**

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Fixed Assets</u>					
2	153	Pipe Lines	9,197	-	-	-	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	-	-	-	-	-
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,430	-	-	-	11,430
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	93,227	710	-	-	93,937
13	156	Buildings	441	-	-	-	441
14	159	Station Oil Lines	4,204	-	-	-	4,204
15	160	Other Station Equipment	3,572	-	-	-	3,572
16	184	Computer Equip. & Supplies	15	-	-	-	15
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	101,483	710	-	-	102,193

ENBRIDGE PIPELINES INC.

Statement RB-2

Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
13 - Point Average
2025

\$ 000

Line No.	Date	Balance as at Jan 1, 2025	Additions	Cumulative Additions	Retirements/ Transfers	Cumulative Retirements/ Transfers	Cumulative Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Original Assets</u>						
2	January 1	11,430	-	-	-	-	11,430
3	January 31	11,430	-	-	-	-	11,430
4	February 28	11,430	-	-	-	-	11,430
5	March 31	11,430	-	-	-	-	11,430
6	April 30	11,430	-	-	-	-	11,430
7	May 31	11,430	-	-	-	-	11,430
8	June 30	11,430	-	-	-	-	11,430
9	July 31	11,430	-	-	-	-	11,430
10	August 31	11,430	-	-	-	-	11,430
11	September 30	11,430	-	-	-	-	11,430
12	October 31	11,430	-	-	-	-	11,430
13	November 30	11,430	-	-	-	-	11,430
14	December 31	11,430	-	-	-	-	11,430
15	Total	148,590	-	-	-	-	148,590
16	13 - Point Average	11,430	-	-	-	-	11,430
17	<u>Additional Assets</u>						
18	January 1	101,483	-	-	-	-	101,483
19	January 31	101,483	-	-	-	-	101,483
20	February 28	101,483	-	-	-	-	101,483
21	March 31	101,483	-	-	-	-	101,483
22	April 30	101,483	-	-	-	-	101,483
23	May 31	101,483	-	-	-	-	101,483
24	June 30	101,483	-	-	-	-	101,483
25	July 31	101,483	-	-	-	-	101,483
26	August 31	101,483	-	-	-	-	101,483
27	September 30	101,483	-	-	-	-	101,483
28	October 31	101,483	710	710	-	-	102,193
29	November 30	101,483	-	710	-	-	102,193
30	December 31	101,483	-	710	-	-	102,193
31	Total	1,319,275	710	2,130	-	-	1,321,405
32	13 - Point Average	101,483	55	164	-	-	101,647

ENBRIDGE PIPELINES INC.

Statement RB-3

**Line 8 Oil Products Transportation System
Fixed Assets
Account 31 - Accumulated Depreciation - Transportation Plant
2025**

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Plant in Service</u>					
2	153	Pipe Lines	9,197	-	-	-	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	-	-	-	-	-
8	186	Pipeline Control Computer Equipment	-	-	-	-	-
9		Total Original Plant in Service	11,430	-	-	-	11,430
10		<u>Additional Plant in Service</u>					
11	152	Land Rights	12	1	-	-	13
12	153	Pipe Lines	34,599	3,736	-	-	38,335
13	156	Buildings	350	18	-	-	368
14	159	Station Oil Lines	1,353	168	-	-	1,521
15	160	Other Station Equipment	1,646	143	-	-	1,789
16	184	Computer Equip. & Supplies	-	1	-	-	1
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	-	0	-	-	0
19		Total Additional Fixed Assets	37,960	4,066	-	-	42,026
20		Total Accumulated Depreciation	49,390	4,066	-	-	53,456

ENBRIDGE PIPELINES INC.

Statement RB-4

Line 8 Oil Products Transportation System
Account 31 - Accumulated Depreciation - Transportation Plant
13 - Point Average
2025

\$ 000

Line No.	Date	Balance as at Jan 1, 2025	Additions	Cumulative Additions	Retirements/ Transfers	Cumulative Retirements/ Transfers	Cumulative Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Original Assets</u>						
2	January 1	11,430	-	-	-	-	11,430
3	January 31	11,430	-	-	-	-	11,430
4	February 28	11,430	-	-	-	-	11,430
5	March 31	11,430	-	-	-	-	11,430
6	April 30	11,430	-	-	-	-	11,430
7	May 31	11,430	-	-	-	-	11,430
8	June 30	11,430	-	-	-	-	11,430
9	July 31	11,430	-	-	-	-	11,430
10	August 31	11,430	-	-	-	-	11,430
11	September 30	11,430	-	-	-	-	11,430
12	October 31	11,430	-	-	-	-	11,430
13	November 30	11,430	-	-	-	-	11,430
14	December 31	11,430	-	-	-	-	11,430
15	Total	148,590	-	-	-	-	148,590
16	13 - Point Average	11,430	-	-	-	-	11,430
17	<u>Additional Assets</u>						
18	January 1	37,960	-	-	-	-	37,960
19	January 31	37,960	338	338	-	-	38,298
20	February 28	37,960	338	677	-	-	38,637
21	March 31	37,960	338	1,015	-	-	38,975
22	April 30	37,960	338	1,353	-	-	39,313
23	May 31	37,960	338	1,691	-	-	39,651
24	June 30	37,960	338	2,030	-	-	39,990
25	July 31	37,960	338	2,368	-	-	40,328
26	August 31	37,960	338	2,706	-	-	40,666
27	September 30	37,960	338	3,044	-	-	41,004
28	October 31	37,960	341	3,385	-	-	41,345
29	November 30	37,960	341	3,726	-	-	41,686
30	December 31	37,960	341	4,066	-	-	42,026
31	Total	493,480	4,066	26,400	-	-	519,880
32	13 - Point Average	37,960	313	2,031	-	-	39,991

APPENDIX C

Rebased Starting Point O & M Charge
2025

To the Line 8 Oil Products Transportation and Financial Support Service Agreement
Between Enbridge and Imperial dated the 2nd day of October, 1995

1. ALLOCATED COSTS

			O & M Charge (2020)			O & M Charge (2025)		
Department	Work Performed on Line 8	Cost Allocation Basis	Total Dept. Costs ³ (\$000)	Allocated Percent ³	Allocated Cost ⁴ (\$000)	Total Dept. Costs ³ (\$000)	Allocated Percent ³	Allocated Cost ⁴ (\$000)
Samia PLM	Pipeline repairs and maintenance; ROW maintenance and inspections	L8 oil product system kilometres of pipe in Samia PLM jurisdiction as a % of total kilometres of pipe in Samia PLM jurisdiction; Salaries per time estimate	972	31.29%	304	6,376	15.15%	966
Westover PLM	Pipeline repairs and maintenance; ROW maintenance and inspections	L8 oil product system kilometres of pipe in Westover PLM jurisdiction as a % of total kilometres of pipe in Westover PLM jurisdiction; Salaries per time estimate.	2,427	11.33%	275	6,174	12.15%	750
Enbridge Inc, EESCI and EESI	Administration services	Based on allocation factors consistent with Enbridge Inc. cost allocation methodologies	n/a	n/a	2,337	n/a	n/a	1,523
Eastern Region Office	Cathodic protection; communications and SCADA system maintenance; landowner consultation; administration.	S&W ² of E. Div. office personnel allocated to L8 oil products system as a % of total E. Div. office S&W.	3,561	5.90%	210	4,312	7.00%	302
Aviation	Pipeline patrol.	Based on an hourly rate, calculated by total departmental budgeted costs for the year over the estimated number of hours expected to be flown for that year.	n/a	n/a	9	n/a	n/a	54
Insurance	Comprehensive general liability & sudden and accidental pollution coverage. Property loss & business interruption (loss of earnings) coverage.	Enbridge Pipelines Inc. no longer carries insurance on the entire pipeline and only carries insurance on major water crossings. Therefore, the liability premium allocated to Line 8 is a fixed premium amount based on Property Replacement Costs.			9			112
NEB Cost Recovery Fee	NEB cost recovery fee associated with L8.	Enbridge's NEB Cost Recovery fee over the previous two years, allocated to L8 based on average throughput for L8 and Enbridge Sysytem over the same period.			738			616
TOTAL ALLOCATED					3,882			4,323

2. DIRECT COSTS

Purpose	Description	O & M Charges (2020) Direct Cost (\$000)	O & M Charges (2025) Direct Cost (\$000)
Property Tax	Line 8 property taxes.	789	799
Materials/Contractors/Consultants	Non-capitalized pipeline materials and contractor/consultants charges for routine pipeline maintenance and administration (average of previous 5 years).	117	454
TOTAL DIRECT		906	1,253

3. TOTAL COSTS

Total Allocated Costs	3,882	4,323
Total Direct Costs	906	1,253
TOTAL ANNUAL O & M CHARGE	4,788	5,576

¹ Enbridge Pipelines Inc. cost allocation methodology utilizes various allocation bases. The bases are determined by using allocation methods that best represent support being provided.

² Salaries and Wages

³ Average 2023 and 2024 allocable department costs and allocation percentages.

⁴ Average 2023 and 2024 actual Line 8 allocation, unless noted otherwise.