

Disclosure Information by Participating Employer for Fiscal Year Ending December 31, 2016
 US GAAP - January 13, 2017
 Enbridge Gas Distribution Non-Pension Post Retirement Benefit Plan

| | Enbridge Gas Distribution Inc. | Gazifere Inc. | Enbridge Gas New Brunswick Inc. | Total |
|--|-----------------------------------|----------------|---------------------------------------|------------------|
| Components of net periodic benefit cost | | | | |
| Service cost | 1,314,000 | 41,000 | 58,000 | 1,413,000 |
| Interest cost | 3,655,000 | 72,000 | 44,000 | 3,771,000 |
| Expected return on plan assets | - | - | - | - |
| Amortization of initial net obligation (asset) | - | - | - | - |
| Amortization of prior service cost | 103,000 | 2,000 | 1,000 | 106,000 |
| Amortization of net (gain) loss | - | - | - | - |
| Net periodic benefit cost | 5,072,000 | 115,000 | 103,000 | 5,290,000 |

Changes recognized in other comprehensive income
Changes in Plan assets and benefit obligations recognized in other comprehensive income

| | | | | |
|--|------------------|----------------|----------------|------------------|
| New prior service cost | - | - | - | - |
| Net loss (gain) arising during the year | 2,275,000 | 55,000 | 36,000 | 2,366,000 |
| Amounts recognized as a component of net periodic benefit cost | (103,000) | (2,000) | (1,000) | (106,000) |
| Amortization or curtailment recognition of prior service credit (cost) | - | - | - | - |
| Amortization or settlement recognition of net gain (loss) | - | - | - | - |
| Total recognized in other comprehensive loss (income) | 2,172,000 | 53,000 | 35,000 | 2,260,000 |
| Total recognized in net periodic benefit and other comprehensive loss (income) | 7,244,000 | 168,000 | 138,000 | 7,550,000 |

Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year

| | | | | |
|--------------------------------|-----------|---------|---------|-----------|
| Initial net asset (obligation) | - | - | - | - |
| Prior service credit (cost) | (103,000) | (2,000) | (1,000) | (106,000) |
| Net gain (loss) | - | - | - | - |

Weighted-average assumptions to determine benefit obligations

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Effective discount rate for benefit obligations | 3.94% | 3.94% | 3.94% | 3.94% |
| Rate of compensation increase | 3.47% | 3.47% | 3.47% | 3.47% |
| Measurement date | 31-Dec-16 | 31-Dec-16 | 31-Dec-16 | 31-Dec-16 |

Additional information for post-retirement medical plans

| | | | | |
|---|-------|-------|-------|-------|
| Assumed health care trend rate | | | | |
| a. Immediate Trend Rate | 5.55% | 5.77% | 6.17% | 5.55% |
| b. Ultimate Trend Rate | 4.34% | 4.48% | 4.48% | 4.34% |
| c. Year that the rate reaches ultimate trend rate | 2034 | 2034 | 2034 | 2034 |
| Assumed Drug trend rate | | | | |
| a. Immediate Trend Rate | 6.50% | 6.73% | 6.74% | 6.51% |
| b. Ultimate Trend Rate | 4.26% | 4.49% | 4.50% | 4.27% |
| c. Year that the rate reaches ultimate trend rate | 2034 | 2034 | 2034 | 2034 |