

ENBRIDGE GAS INC.  
Answer to Interrogatory from  
Building Owners and Managers Association of Greater Toronto (BOMA)

Reference: Exhibit C1, Tab 1, Schedule 1; Utility System Plan/EGD, p27

Question:

For each of Union and EGD, what are the percentage capitalized overheads added to the consolidated capital budget? Please itemize the parts of overhead and explain the company's capitalization policies and relevant accounting policy for each part.

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**Response**

The percentage of capitalized overheads added to the EGD budget is 28.5%.

The percentage of capitalized overheads added to the UG budget is 15.5%.

Please refer to Exhibit I.STAFF.32 for an explanation of the components of overhead.