



**ENBRIDGE SOUTHERN LIGHTS GP INC.**  
ON BEHALF OF  
**ENBRIDGE SOUTHERN LIGHTS LP**

**LOCAL TOLLS APPLYING ON DILUENT**

FROM  
**INTERNATIONAL BOUNDARY NEAR GRETNA, MANITOBA**  
TO  
**EDMONTON AND HARDISTY, ALBERTA; KERROBERT, SASKATCHEWAN**

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The tolls of the Carrier are regulated by the Canada Energy Regulator (“CER”) on a complaint basis. The Carrier is required to make copies of tariffs and supporting financial information readily available to interested persons. Persons who cannot resolve traffic, toll and tariff issues with the Carrier may file a complaint with the CER. In the absence of a complaint, the CER does not normally undertake a detailed examination of the Carrier’s tolls.

The tolls listed in this tariff are for the transportation of Diluent by pipeline subject to the Rules and Regulations published in Enbridge Southern Lights GP Inc. on behalf of Enbridge Southern Lights LP’s tariff CER No. 18, supplements thereto and reissues thereof, all of which are specifically incorporated herein.

The tolls listed in this tariff are payable in Canadian currency and are applicable only to Diluent tendered to the Carrier for transportation in Canada.

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**ISSUED: November 27, 2024**

**EFFECTIVE: January 1, 2025**

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**ISSUED BY:**

Erin Rolstad  
Director

**[W] LP Regulatory and Mainline Commercial  
Strategy Regulatory Strategy & Compliance**

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**COMPILED BY:**

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## DILUENT TRANSMISSION TOLLS<sup>1</sup>

<b>COMMITTED TOLL<sup>2,3</sup> IN CANADIAN DOLLARS</b>	
<b>From</b>	<b>To</b>
International Boundary near Gretna, Manitoba	Edmonton, Alberta; Hardisty, Alberta, Kerrobert, Saskatchewan
	[I] \$13.713 /m <sup>3</sup>
	[I] \$2.180 /bbl

<b>UNCOMMITTED TOLL<sup>2,3</sup> IN CANADIAN DOLLARS</b>	
<b>From</b>	<b>To</b>
International Boundary near Gretna, Manitoba	Edmonton, Alberta; Hardisty, Alberta, Kerrobert, Saskatchewan
	[I] \$27.426 /m <sup>3</sup>
	[I] \$4.360 /bbl

### NOTES:

1. As detailed within the Transportation Services Agreement (TSA) as amended, uncommitted revenue for volumes up to and including 162,000 bpd and 75% of uncommitted revenue for volumes over 162,000 bpd will be refunded back to all shippers at the end of each full calendar year net of committed shipper volume credits and the true-up between forecast and actual revenue requirement. To the extent the actual revenue for the base period is less than (greater than) the true-up revenue requirement for the calendar year, Carrier shall recover (refund) from each Shipper its share of the difference based on such Shipper's proportionate contribution to the actual revenue for the said calendar year. The annual true-up, as detailed within the TSA as amended, will occur as soon as reasonably practicable after the end of each calendar year.
2. The tolls listed in this tariff include an abandonment collection amount pursuant to NEB MH-001-2013 Reasons for Decision [N] and the CER decisions and directions under the Five-Year Review of Abandonment Cost Estimates and Set-Aside and Collection Mechanisms 2021. The abandonment collection amount will be subject to periodic review and adjustment by the CER.
3. The tolls are published on both a per barrel and a per cubic metre basis. Shippers will be invoiced on a per cubic metre basis.

**SYMBOLS:**

**[I]** – Increase

**[N]** – New

**[W]** Change in wording only

Next Toll Number:  
CER No. 25

<i>Description</i>	<i>Label</i>
Revenue Requirement and Toll Calculation	Statement A
Overall Return on Rate Base	Statement B
Income Tax Allowance	Statement C
Rate Base	Statement D
Depreciation Expense	Statement E

Line	Description	Source	TSA Reference	2025
1	Overall Return on Rate Base	Statement B, Line 8 + Line 9	Schedule B Section 9, 10	\$12,344
2	Income Tax Allowance	Statement C, Line 18	Schedule B Section 12	\$ 5,830
3	Operating Expenses Excluding Power Costs	Projected	Schedule B Section 13	\$ 11,249
4	Power Costs	Projected	Schedule B Section 13	\$6,660
5	Abandonment Collection amount <sup>1</sup>	Projected		\$ 2,716
6	Total Depreciation Expense	Statement E, Line 5	Schedule B Section 11	\$ 25,130
7	Total TSA Revenue Requirement	Sum Lines (1 - 6)	Schedule B Section 14(a)	<u>\$ 63,929</u>
8	Annual Committed Volume (thousands of m <sup>3</sup> )			4,662
9	Committed Toll (\$ per m <sup>3</sup> )	Line 7/Line 8		\$ 13.713
10	Uncommitted Toll (\$ per m <sup>3</sup> )	Line 9 * 2		\$ 27.426

<sup>1</sup>Based on Enbridge Southern Lights GP Inc.'s revised Abandonment Cost Estimate approved by the CER in the Five Year Review of ACE and Set-Aside & Collection Mechanisms 2021 [C29054] and Revised SIPP [A9D5J2] effective January 1, 2025.

Line	Description	Source	2025
1	13 Pt Avg Rate Base <sup>1</sup>	Statement D, Line 4	\$ 425,070
2	Debt Ratio	Per TSA	70.00%
3	Equity Ratio	Per TSA	30.00%
4	Debt Portion of Rate Base	Line 1 * Line 2	\$ 297,549
5	Equity Portion of Rate Base	Line 1 * Line 3	\$ 127,521
6	Cost of Debt	Projected	4.08%
7	Equity Rate of Return	Per TSA	10.00%
8	Interest Return	Lines (4 * 6)	\$ 6,020
9	Equity Return	Lines (5 * 7)	\$ 6,324
10	Total Return	Lines 8 + 9	<u>\$ 12,344</u>

**NOTE:**

1. 2025 Rate Base is calculated using 7-Point Average, as the current TSAs expire on June 30, 2025

Line	Description	Source	2025
1	Return on Equity	Statement B, Line 9	\$ 6,324
2	Abandonment Collection Amount	Statement A, Line 5	<u>\$ 2,716</u>
3	Earnings before Income Taxes	Line 1 + Line 2	9,039
	Permanent Differences:		
	Attributed QET Investment Income *		<u>\$ -</u>
			<u>\$ -</u>
	Temporary Differences:		
4	Contribution to QET Account	Deduct Line 2	\$ (2,716)
5	AIDC Capitalized		\$ (269)
6	Depreciation	Statement E, Line 3	\$ 24,880
7	Capital Cost Allowance		\$ (11,316)
8	Book Amortizations		\$ 174
9	Integrity Digs		\$ (1,071)
10	Capitalized General & Administrative Expenses		\$ (1,140)
11	Other Temporary Differences		<u>\$ -</u>
12	Total Temporary Differences	Sum Lines (4 - 11)	<u>\$ 8,542</u>
13	Income Tax Base	Line 3 + Line 12	\$ 17,582
14	Tax Loss Carryforward		<u>\$ -</u>
15	Adjusted Income Tax Base	Line 13 + Line 14	\$ 17,582
16	Income Tax Rate		24.9028%
17	Income Taxes		<u><u>\$ 4,378</u></u>
18	Income Tax Allowance	Line 17 / ( 1 - Line 16 )	<u><u>\$ 5,830</u></u>

Line	Description	Source	2025
<u>Rate Base</u>			
1	13 pt Avg Carrier Property In Service <sup>1</sup>	Company Data	\$ 420,160
2	Rate Base for Capitalized Upfront Debt Issue Costs	Company Data	\$ 3,417
3	Working Capital	Statement A, (Line 3 + Line 4) * (1/12)	\$ 1,492
4	13 Pt Avg Rate Base <sup>1</sup>	Sum Lines (1 - 3)	\$ 425,070

**NOTE:**

1. 2025 Rate Base is calculated using 7-Point Average, as the TSAs expire on June 30, 2025



Line	Description	Source	2025
1	Monthly Average Carrier Gross Property In Service	Company Data	\$ 856,094
2	Depreciation Rate per TSA (Average)	TSA Schedule D	3.04% *
3	Plant Depreciation Expense	Company Data	\$ 24,880 **
4	Amortization of Financing Charges	Company Data	\$ 250
5	Total Depreciation Expense	Line 3 + Line 4	<u>\$ 25,130</u>

\* Depreciation rate of 3.04% is the 2025 Jan-Jun sculpted depreciation rate. Annual depreciation rate for capital placed into service on or after January 1, 2018 will be 3.33%, as agreed to between Enbridge Southern Lights GP and its committed shippers.

\*\* Depreciation is calculated on a monthly basis from forecasted plant balances.