DECLARATION
Zero Rate Goods and Services Tax ("GST") and Harmonized Sales Tax ("HST")

_____ ("**Shipper**") hereby represents, warrants and covenants that throughout the term of the Transportation Contract (including all amendments thereto) ("**Contract**") (_____), dated _____, that, in consideration of Enbridge Gas Inc. ("**Enbridge**") zero rating the GST/HST on any gas transportation charges pursuant to the Contract,

1. All gas under the Contract shall be shipped for export outside of Canada and the gas transportation service to be supplied by Enbridge is part of a continuous outbound freight movement (within the meaning of Part VII of Schedule VI to the *Excise Tax Act*) in respect of the gas.

2. Shipper acknowledges and agrees that Enbridge will zero rate the GST/HST on any gas transportation charges only if *all* gas shipped under the Contract, is exported outside of Canada.

3. Should any quantities of gas shipped under the Contract be directed to any other party in Canada, Shipper shall immediately notify Enbridge of same.

4. Shipper shall be liable to and shall indemnify and hold harmless Enbridge for any expenses, costs, (including legal costs on a solicitor-client basis) taxes, penalties or interest which may be incurred by or assessed against Enbridge as a result of this Declaration or Enbridge zero rating the GST/HST on any gas transportation charges under the Contract.

5. This Declaration is valid, binding upon and enforceable against the Shipper.

6. This Declaration is made by the Shipper with full knowledge that Enbridge is relying on it and Shipper acknowledges and agrees that absent such Declaration, Enbridge would charge the current applicable GST and/or HST rate as set by the Canada Revenue Agency on all gas transportation charges under the Contract.

7. Shipper acknowledges and agrees that the provisions of this Declaration shall survive any cancellation, termination or expiration of this Contract.

IN WITNESS WHEREOF this Declaration is made effective the _____ day of _____, ____.

SHIPPER

By: _____

Title: _____
Authorized Signatory

SAMPLE