



uniongas

A Spectra Energy Company

October 30, 2009

Ontario Energy Board
2300 Yonge Street, Suite 2700
Toronto, Ontario
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Re: Union's 2010 Rates Evidence Correction - (EB-2009-0275 – Effective January 1, 2010)

Dear Ms. Walli:

Union Gas ("Union") filed an Application on September 3, 2009 with the Ontario Energy Board (the "Board") for an order of the Board approving or fixing rates for the distribution, transmission and storage of natural gas, effective January 1, 2010. The Board assigned file number EB-2009-0275 to the Application.

On September 11, 2009, Union filed its supporting evidence and draft Rate Order with the Board.

On October 26, through discussions with LPMA, Union found two errors in its 2010 rate evidence with respect to the Z factor tax changes:

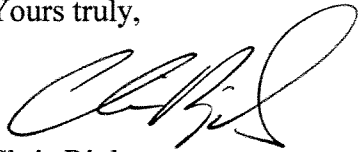
1. When calculating the CCA impact for Computer Equipment (Class 52) for 2009, Union assumed the half year rule would apply for 2009. However, the half year rule for this class for 2009 does not apply and the 100% of the impact should be included in 2009.
2. For purposes of calculating the CCA impact for Computer Equipment (Class 52) for 2010 the CCA rate was applied to expenditures between January 28, 2009 and February, 2010. Based on updated tax legislation, the CCA rate should be applied to expenditures until February of 2011.

As a result, the ratepayer credit in 2009 will increase from \$0.444 million to \$1.431 million. This credit will be disposed of as part of the 2009 deferral disposition proceeding.

For 2010, the Z factor credit is \$2.656 million.

Please find attached Union's corrected evidence. The rate schedules (Appendix B) will be filed as part of the draft Rate Order following the Board's Decision.

Yours truly,

A handwritten signature in black ink, appearing to read 'CRIPLEY', written in a cursive style.

Chris Ripley
Manager, Regulatory Applications

cc: EB-2009-0275 Intervenor
Michael Penny (Torys)

PREFILED EVIDENCE

The purpose of this evidence is to describe proposed changes to Union's regulated transportation, storage and distribution rates effective January 1, 2010 determined in accordance with the approved EB-2007-0606 Settlement Agreement and Addendum (collectively "Settlement").

The Settlement sets a multi-year incentive ratemaking ("IR") framework for calendar years 2008 to 2012. The framework defines the price cap formula as $PCI = I - X + Z + Y + AU$, where PCI is the price cap index, I is the inflation factor, X is the productivity factor, Z represents certain non-routine adjustments, Y represents certain predetermined pass-throughs and AU is a volume adjustment reflecting changes in average gas use in the General Service rate classes. The 2010 rate setting process described below follows the same approach used to set 2009 rates in EB-2008-0220.

This evidence will cover the following topics:

1. 2010 Inflation Factor and Productivity Factor
2. Z Factor Adjustment
3. Y Factor Adjustments
4. Average Use Factor
5. Annual Adjustments to General Service Monthly Charges
6. Customer Bill Impacts

7. Implementation
8. Changes to Existing Deferral Accounts

A description of the supporting schedules referred to below is provided in the Overview of Working Papers document.

A summary of Union's 2010 proposed rate changes is provided in Table 1 below.

Table 1
Proposed Changes to Revenue
Effective January 1, 2010

Line No.	Particulars	(\$000's)	
	<u>Summary Change in Revenue:</u>		
1	2010 Proposed	969,174	
2	2009 Approved	<u>957,911</u>	
3	Net Change	<u><u>11,263</u></u>	
	<u>Detail Change in Revenue:</u>		
4	2010 Price Cap Index	7,942	
5	2010 Storage Premium Adjustment	5,351	
6	DSM Budget Change	2,057	
7	2010 Incremental Tax Savings (Z-Factor)	<u>(4,087)</u>	
8	Total	<u><u>11,263</u></u>	

1. 2010 INFLATION FACTOR AND PRODUCTIVITY FACTOR

The 2010 inflation factor is 2.73%. It is calculated as the average of the year over year percentage change in the Gross Domestic Product Implicit Price Index Final Domestic Demand (GDP IPI FDD) for the four quarters ending June 2009. The calculation is provided at Schedule 1, Page 1.

The approved productivity (X) factor for the term of the IR is 1.82%. When the X factor of 1.82% is applied to the inflation factor of 2.73%, the result is a net PCI increase of 0.91% for 2010. This results in an increase of \$6.270 million to in-franchise rates and an increase of \$1.672 million to regulated ex-franchise rates. The calculation is provided at Schedule 1, Page 2. The allocation to rate classes appears at Schedule 4.

2. Z FACTOR ADJUSTMENT

Treatment of Tax Savings

On July 31, 2008, the Board issued its EB-2007-0606 Decision on the treatment of tax reductions during the IR term. The Board found that during the IR term (2008 to 2012) 50% of certain tax changes should be treated as a Z factor. The Board also found that 50% of the impact arising from 2007 tax reductions should be subject to Z factor treatment.

Approved 2009 rates included cumulative tax savings relative to the tax savings included in 2007 Board approved rates of \$5.026 million. In 2009, a new CCA class (Class 52) was

introduced, which provides for a 100% depreciation rate on certain computer equipment. The introduction of a new CCA class in 2009 requires Union to update the calculation of cumulative tax savings and the ratepayer portion of the tax savings for 2009. For 2009, the ratepayer portion of the updated 2009 cumulative tax savings has increased from \$5.026 million to \$6.457 million or \$1.431 million. Union proposes to true-up the 2009 tax savings of \$1.431 million attributable to ratepayers as part of the 2009 deferral account disposition.

For 2010, the calculation of the cumulative tax savings relative to the tax savings included in 2007 Board approved rates is \$18.225 million. The ratepayer portion of the cumulative tax savings is \$9.113 million (50% of \$18.225 million). Accordingly, the net impact on 2010 rates related to taxes is the difference between \$9.113 million and \$6.457 million, or a rate decrease of \$2.656 million. The calculation of the annual tax rate change impacts and the 2010 rate adjustment can be found at Schedule 15. The allocation to rate classes is provided at Schedule 13.

3. Y FACTOR ADJUSTMENTS

The Settlement also provided for a number of Y factors which are not adjusted as part of the price cap formula and are passed through to customers in rates. The Y factors are:

- Upstream gas costs
- Upstream transportation costs
- Storage margin sharing changes (as determined in EB-2005-0551)

- Incremental DSM costs (as determined in EB-2006-0021) and volume reductions

Upstream Gas Costs

Union's current upstream gas costs are as filed with the Board in Union's October 1, 2009 QRAM (EB-2009-0313) on August 31, 2009. Changes in upstream gas costs will continue to be determined using the Board-approved QRAM methodology.

Upstream Transportation Costs

Union's current upstream transportation costs are as filed with the Board in Union's October 1, 2009 QRAM (EB-2009-0313) on August 31, 2009. Changes in upstream transportation costs will continue to be determined using the Board-approved QRAM methodology. Schedule 12 provides the allocation of upstream transportation costs by rate class.

Storage Margin Sharing Changes

In EB-2005-0551 (the NGEIR Decision), Union was directed to phase out the sharing of margins on Union's long-term storage transactions over four years, starting in 2008 as follows: 2008 – 25%, 2009 – 50%, 2010 – 75% and thereafter – 100%. By 2011, 100% of the margin from long-term storage transactions will be removed from rates.

Accordingly, for 2010 Union has reduced the in-franchise ratepayer share of long-term storage margins from 50% to 25%. The resulting increase of \$5.351 million to in-franchise

rates appears at Schedule 14. The calculation of the storage premium adjustment factor appears at Schedule 2.

Incremental DSM Costs and Volume Reductions

On May 29, 2009, Union filed its 2010 DSM plan (EB-2009-0166). In accordance with the Board's May 13, 2009 letter, Union removed DSM costs related to low-income energy consumers from its DSM budget as they were to be considered separately from the main DSM portfolio.

By letter dated September 28, 2009 the Board requested that Union proceed to file its 2010 DSM plan, including low-income programs, based on the existing DSM framework.

In accordance with the framework established in EB-2006-0021, Union has increased its 2009 DSM program costs of \$20.570 million by 10% (\$2.057 million) resulting in a total DSM budget of \$22.627 million. Union has allocated the total DSM program costs of \$22.627 million to rate classes in the same proportion used to allocate Union's DSM costs in 2007 rates. This is also the same approach that was used to allocate DSM costs in 2009 approved rates. The detailed allocation to rate classes can be found at Schedule 16.

In addition, the Board's EB-2006-0021 Decision approved rate adjustments for volume changes associated with Union's DSM programs. Schedule 11 provides the LRAM volume

adjustments by rate class. Schedule 4 shows the price adjustment to applicable rate classes on a revenue neutral basis.

4. AVERAGE USE FACTOR

The average use (AU) factor, for the term of the IR plan, is applicable to General Service rate classes M1, M2, Rate 01 and Rate 10. The AU factor is calculated using the average of the most recent three years' actual weather normalized volume change per General Service rate class.

For 2010, the rate of decline (increase) in volumes to determine rates are 0.6% for rate classes M1 and M2 and (6.5%) for Rate 10. There is no AU adjustment for Rate 01. The derivation of the 2006-2008 AU volume adjustments by General Service rate class appears at Schedule 10. Schedule 4 shows the price adjustment applied to General Service rate classes on a revenue neutral basis.

5. ANNUAL ADJUSTMENTS TO GENERAL SERVICE MONTHLY CHARGES

Consistent with the Settlement, Union will increase the fixed monthly charge in the M1 and Rate 01 rate classes by \$1 per month in each year of the 5-year IR term. In accordance with the Settlement, the fixed monthly charge in the M1 and Rate 01 rate classes will be \$19 in 2010. On a revenue neutral basis, the offset to the \$1 increase in fixed monthly charges is a

decrease in volumetric delivery charges. The calculation of the revenue neutral offset appears at Schedule 4.

6. CUSTOMER BILL IMPACTS

For most residential customers in the Southern Operations area the annual rate increase amounts to \$6-\$7 per year for a customer consuming 2,600 m³ annually. For most residential customers in the Northern Operations area the annual rate increase amounts to \$7-\$8 per year for a customer consuming 2,600 m³ annually. These changes represent an increase of 0.7% of the total annual residential bill. Schedule 8 provides average 2010 unit price changes for all in-franchise rate classes. Schedule 9 provides customer bill impacts for General Service rate classes M1, M2, Rate 01 and Rate 10.

7. IMPLEMENTATION

Union proposes to implement new rates effective January 1, 2010 as described in the Rate Setting Process of the EB-2007-0606 Settlement Agreement at Section 12.1.1. Union therefore requests a decision by November 16, 2009. This timing allows 2010 rates to be implemented prospectively and aligns with the January 2010 QRAM process.

8. CHANGES TO EXISTING DEFERRAL ACCOUNTS

Union requests the Board's approval for the modification to the accounting orders for deferral accounts 179-111 (Demand Side Management Variance Account), 179-112 (Gas Distribution

Access Rule (GDAR) Costs) and 179-113 (Late Payment Penalty Litigation) as attached in Appendix F. Union requests the Board's approval to change the credit account number from 251 (Accounts Payable) to account number 728 (General Expense) to reflect how Union actually records the credit.

In accordance with the Board's EB-2008-0106 Decision, Union will close the Intra-Period WACOG Changes deferral account (No. 179-102) effective December 31, 2009.

Index of Appendices

EB-2009-0275
Rate Order for 2010 Rates
Index of Appendices

Appendix A	Summary of Changes to Sales Rates
Appendix B	Rate Schedules
Appendix C	Summary of Average Rate and Price Adjustment Changes for Rates 25, M5A, M7 and T1 Interruptible Contract Services
Appendix D	Customer Notices
Appendix E	Miscellaneous Non-Energy Charges
Appendix F	Accounting Orders

APPENDIX "A" TO
BOARD FILE NO. EB-2009-0275
Rate Order for 2010

Summary of Changes to Sales Rates

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 01A - Small Volume General Firm Service

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009	Rate Change (b)	EB-2009-0275 Approved January 1, 2010
		Rate (a)		Rate (c)
1	Monthly Charge - All Zones	\$18.00	\$1.00	\$19.00
	Monthly Delivery Charge - All Zones			
2	First 100 m ³	8.7142	(0.1694)	8.5448
3	Next 200 m ³	8.1473	(0.1583)	7.9890
4	Next 200 m ³	7.7445	(0.1505)	7.5940
5	Next 500 m ³	7.3748	(0.1433)	7.2315
6	Over 1,000 m ³	7.0695	(0.1374)	6.9321
7	Delivery - Price Adjustment (All Volumes)	(2.5396) (1)	1.7767	(0.7629) (2)
	Gas Transportation Service			
8	Fort Frances	3.3308	0.0003	3.3311
9	Western Zone	3.4254	0.0003	3.4257
10	Northern Zone	4.1325	0.0006	4.1331
11	Eastern Zone	4.7466	0.0008	4.7474
12	Transportation - Price Adjustment (All Zones)	(0.9857) (3)	(0.0013)	(0.9870) (4)
	Storage Service			
13	Fort Frances	1.8950	0.0031	1.8981
14	Western Zone	1.8926	0.0031	1.8957
15	Northern Zone	2.2788	0.0050	2.2838
16	Eastern Zone	2.5905	0.0065	2.5971
17	Storage - Price Adjustment (All Zones)	0.0025 (5)	(0.0025)	-
	Commodity Cost of Gas and Fuel			
18	Fort Frances	19.4377		19.4377
19	Western Zone	19.5856		19.5856
20	Northern Zone	19.7788		19.7788
21	Eastern Zone	19.9470		19.9470
22	Commodity and Fuel - Price Adjustment (All Zones)	(11.5784) (6)		(11.5784) (6)

Notes:

- (1) Includes a temporary charge of 0.0431 cents/m³ for the period Apr 1-Dec 31, 2009, a temporary credit of (1.8198) cents/m³ for the period Jul 1-Dec 31, 2009, and a temporary credit of (0.7629) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (2) Includes a temporary credit of (0.7629) cents/m³ for the period October 1, 2009 to March 31, 2010.
- (3) Includes Prospective Recovery of 0.0076, (0.5758), (0.0151), (0.0493) cents/m³, a temporary charge of 0.0013 cents/m³ for the period Apr 1-Dec 31, 2009, and a temporary credit of (0.3544) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (4) Includes Prospective Recovery of 0.0076, (0.5758), (0.0151), (0.0493) cents/m³, and a temporary credit of (0.3544) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (5) Includes a temporary charge of 0.0025 cents/m³ for the period April 1 - December 31, 2009.
- (6) Includes Prospective Recovery of (1.9159), (3.7043), (3.6644), and (2.2938) cents/m³.

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 10 - Large Volume General Firm Service

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m ³	7.5341	(0.2570)	7.2771
3	Next 9,000 m ³	5.9959	(0.2045)	5.7914
4	Next 20,000 m ³	5.1188	(0.1746)	4.9442
5	Next 70,000 m ³	4.5572	(0.1554)	4.4018
6	Over 100,000 m ³	2.4299	(0.0829)	2.3470
7	Delivery - Price Adjustment (All Volumes)	(2.2698) (1)	0.6175	(1.6523) (2)
	Gas Transportation Service			
8	Fort Frances	3.0598		3.0598
9	Western Zone	3.1544	(0.0002)	3.1542
10	Northern Zone	3.8615	(0.0002)	3.8614
11	Eastern Zone	4.4756	(0.0002)	4.4755
12	Transportation - Price Adjustment (All Zones)	(0.8956) (3)	(0.0001)	(0.8957) (4)
	Storage Service			
13	Fort Frances	1.2139	0.0002	1.2141
14	Western Zone	1.2116	0.0002	1.2118
15	Northern Zone	1.5986	0.0024	1.6010
16	Eastern Zone	1.9106	0.0043	1.9149
17	Storage - Price Adjustment (All Zones)	0.0016 (5)	(0.0016)	-
	Commodity Cost of Gas and Fuel			
18	Fort Frances	19.4377		19.4377
19	Western Zone	19.5856		19.5856
20	Northern Zone	19.7788		19.7788
21	Eastern Zone	19.9470		19.9470
22	Commodity and Fuel - Price Adjustment (All Zones)	(11.5784) (6)		(11.5784) (6)

Notes:

- (1) Includes a temporary charge of 0.0559 cents/m³ for the period Apr 1-Dec 31, 2009, a temporary credit of (0.6735) cents/m³ for the period Jul 1-Dec 31, 2009, and a temporary credit of (1.6523) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (2) Includes a temporary credit of (1.6523) cents/m³ for the period October 1, 2009 to March 31, 2010.
- (3) Includes Prospective Recovery of 0.0076, (0.5764), (0.0148), (0.0492) cents/m³, a temporary charge of 0.0001 cents/m³ for the period Apr 1-Dec 31, 2009, and a temporary credit of (0.2629) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (4) Includes Prospective Recovery of 0.0076, (0.5764), (0.0148), (0.0492) cents/m³, and a temporary credit of (0.2629) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (5) Includes a temporary charge of 0.0016 cents/m³ for the period April 1 - December 31, 2009.
- (6) Includes Prospective Recovery of (1.9159), (3.7043), (3.6644), and (2.2938) cents/m³.

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 20 - Medium Volume Firm Service

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009	Rate Change (b)	EB-2009-0275 Approved January 1, 2010
		Rate (a)		Rate (c)
1	Monthly Charge	\$779.53	\$7.09	\$786.62
	Delivery Demand Charge			
2	First 70,000 m ³	20.1719	0.1585	20.3304
3	All over 70,000 m ³	11.8621	0.0932	11.9553
	Delivery Commodity Charge			
4	First 852,000 m ³	0.3280	0.0273	0.3553
5	All over 852,000 m ³	0.2429	0.0202	0.2631
	Monthly Gas Supply Demand Charge			
6	Fort Frances	28.3704		28.3704
7	Western Zone	29.9524	0.0238	29.9762
8	Northern Zone	48.4085	0.0430	48.4515
9	Eastern Zone	63.9966	0.0688	64.0654
10	Gas Supply Demand - Price Adjustment (All Zones)	-		-
	Commodity Transportation 1			
11	Fort Frances	2.4266		2.4266
12	Western Zone	2.4635		2.4635
13	Northern Zone	2.9014		2.9014
14	Eastern Zone	3.2721		3.2721
15	Transportation 1 - Price Adjustment (All Zones)	(0.6319) (1)		(0.6319) (1)
	Commodity Transportation 2			
16	Fort Frances	0.1551		0.1551
17	Western Zone	0.1687		0.1687
18	Northern Zone	0.2635		0.2635
19	Eastern Zone	0.3471		0.3471
	Commodity Cost of Gas and Fuel			
20	Fort Frances	19.4884		19.4884
21	Western Zone	19.6367		19.6367
22	Northern Zone	19.8304		19.8304
23	Eastern Zone	19.9991		19.9991
24	Commodity and Fuel - Price Adjustment (All Zones)	(11.5784) (2)		(11.5784) (2)
	Bundled Storage Service (\$/GJ)			
25	Monthly Demand Charge	11.217	0.034	11.251
26	Commodity Charge	0.240	0.002	0.242
27	Storage Demand - Price Adjustment	-		-

Notes:

(1) Includes Prospective Recovery of 0.0076, (0.5752), (0.0150), and (0.0493) cents/m³.

(2) Includes Prospective Recovery of (1.9159), (3.7043), (3.6644), and (2.2938) cents/m³.

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 100 - Large Volume High Load Factor Firm Service

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009	Rate Change	EB-2009-0275 Approved January 1, 2010
		Rate (a)		Rate (c)
1	Monthly Charge	\$779.53	\$7.09	\$786.62
2	Delivery Demand Charge All Zones	11.8941	0.1345	12.0286
3	Delivery Commodity Charge All Zones	0.2255	0.0119	0.2374
4	Monthly Gas Supply Demand Charge Fort Frances	45.9252		45.9252
5	Western Zone	47.7711		47.7711
6	Northern Zone	69.3032		69.3032
7	Eastern Zone	87.4891		87.4891
8	Commodity Transportation 1 Fort Frances	4.3790		4.3790
9	Western Zone	4.4067		4.4067
10	Northern Zone	4.7351		4.7351
11	Eastern Zone	5.0132		5.0132
12	Commodity Transportation 2 Fort Frances	0.1551		0.1551
13	Western Zone	0.1687		0.1687
14	Northern Zone	0.2635		0.2635
15	Eastern Zone	0.3471		0.3471
16	Commodity Cost of Gas and Fuel Fort Frances	19.4884		19.4884
17	Western Zone	19.6367		19.6367
18	Northern Zone	19.8304		19.8304
19	Eastern Zone	19.9991		19.9991
20	Commodity and Fuel - Price Adjustment (All Zones)	(11.5784) (1)		(11.5784) (1)
21	Bundled Storage Service (\$/GJ) Monthly Demand Charge	11.217	0.034	11.251
22	Commodity Charge	0.240	0.002	0.242
23	Storage Demand - Price Adjustment	-		-

Notes:

(1) Includes Prospective Recovery of (1.9159), (3.7043), (3.6644), and (2.2938) cents/m³.

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009	Rate Change (b)	EB-2009-0275 Approved January 1, 2010
		Rate (a)		Rate (c)
1	<u>Rate 25 - Large Volume Interruptible Service</u> Monthly Charge	\$189.88	\$1.73	\$191.61
2	Delivery Charge - All Zones * Maximum	4.6875	(0.1599)	4.5276
3	Gas Supply Charges - All Zones Minimum	14.3135		14.3135
4	Maximum	140.5622		140.5622
5	<u>Rate 77 - Wholesale Transportation Service</u> Monthly Charge	\$144.91	\$1.32	\$146.23
6	Delivery Demand Charge - All Zones	28.3493	0.4098	28.7591

* see Appendix C

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
	<u>Utility Sales</u>			
1	Commodity and Fuel	19.9470		19.9470
2	Commodity and Fuel - Price Adjustment	(8.6108) (1)		(8.6108) (2)
3	Transportation	4.0738		4.0738
4	Total Gas Supply Commodity Charge	15.4100		15.4100
5	<u>M4 Firm Commercial/Industrial</u> Minimum annual gas supply commodity charge	5.1145		5.1145
6	<u>M5A Interruptible Commercial/Industrial</u> Minimum annual gas supply commodity charge	5.1145		5.1145
	<u>Storage and Transportation Supplemental Services - Rate T1 & T3</u>	<u>\$/GJ</u>		<u>\$/GJ</u>
	Monthly demand charges: (\$/GJ)			
7	Firm gas supply service	33.067		33.067
8	Firm backstop gas	2.535	0.001	2.536
	Commodity charges:			
9	Gas supply	5.287		5.287
10	Backstop gas	6.785	0.007	6.792
11	Reasonable Efforts Backstop Gas	7.854	(0.055)	7.799
12	Supplemental Inventory	Note (2)		Note (2)
13	Supplemental Gas Sales Service (cents/m ³)	27.5929	0.0337	27.6266
14	Failure to Deliver	2.866	(0.0550)	2.811
15	Discretionary Gas Supply Service (DGSS)	Note (3)		Note (3)

Notes:

- (1) Includes Prospective Recovery of (1.4467), (2.9121), (2.2035), (2.0414) cents/m³, and a temporary credit of (0.0071) cents/m³ for the period Oct 1, 2009-Mar 31, 2010
- (2) The charge for banked gas purchases shall be the higher of the daily spot gas cost at Dawn in the month of or the month following the month in which gas is sold under this rate and shall not be less than Union's approved weighted avg. cost of gas.
- (3) Reflects the "back to back" price plus gas supply administration charge.

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009	Rate Change	EB-2009-0275 Approved January 1, 2010
		Rate (a)	(b)	Rate (c)
1	<u>M1 Small Volume General Service Rate</u> Monthly Charge	\$18.00	\$1.00	\$19.00
2	First 100 m ³	4.6685	(0.2089)	4.4596
3	Next 150 m ³	4.4284	(0.1982)	4.2302
4	All over 250 m ³	3.8601	(0.1727)	3.6874
5	Delivery - Price Adjustment (All Volumes)	(1.3717) (1)	1.3198	(0.0519) (2)
6	Storage Service	0.9899	0.0020	0.9919
7	Storage - Price Adjustment	0.0023 (3)	(0.0023)	-
8	<u>M2 Large Volume General Service Rate</u> Monthly Charge	\$70.00		\$70.00
9	First 1 000 m ³	3.7565	0.1155	3.8720
10	Next 6 000 m ³	3.6845	0.1133	3.7978
11	Next 13 000 m ³	3.4700	0.1067	3.5767
12	All over 20 000 m ³	3.2126	0.0988	3.3114
13	Delivery - Price Adjustment (All Volumes)	(0.8836) (4)	0.4427	(0.4409) (5)
14	Storage Service	0.7289	0.0016	0.7305
15	Storage - Price Adjustment	0.0013 (6)	(0.0013)	-
16	<u>M4 Firm comm/ind contract rate</u> Monthly demand charge:			
16	First 8 450 m ³	45.3025	0.4460	45.7485
17	Next 19 700 m ³	19.6552	0.1935	19.8487
18	All over 28 150 m ³	16.3226	0.1607	16.4833
19	Monthly delivery commodity charge:			
19	First block	0.9602	0.0645	1.0247
20	All remaining use	0.5259	0.0353	0.5612
21	Delivery - Price Adjustment (All Volumes)	(0.0004) (7)		(0.0004) (7)
22	Minimum annual delivery commodity charge	1.2740	0.0645	1.3385

Notes:

- (1) Includes Prospective Recovery of 0.0001, (0.0004), (0.0001), and (0.0000) cents/m³, a temporary credit of (0.0297) cents/m³ for the period Apr 1-Dec 31, 2009, a temporary credit of (1.2901) cents/m³ for the period Jul 1-Dec 31, 2009, and a temporary credit of (0.0515) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (2) Includes Prospective Recovery of 0.0001, (0.0004), (0.0001), (0.0000) cents/m³, and a temporary credit of (0.0515) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (3) Includes a temporary charge of 0.0023 cents/m³ for the period April 1 to December 31, 2009.
- (4) Includes Prospective Recovery of 0.0001, (0.0004), (0.0001), and (0.0000) cents/m³, a temporary charge of 0.0591 cents/m³ for the period Apr 1-Dec 31, 2009, a temporary credit of (0.5018) cents/m³ for the period Jul 1-Dec 31, 2009, and a temporary credit of (0.4404) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (5) Includes Prospective Recovery of 0.0001, (0.0004), (0.0001), (0.0000) cents/m³, and a temporary credit of (0.4404) cents/m³ for the period Oct 1, 2009-Mar 31, 2010.
- (6) Includes a temporary charge of 0.0013 cents/m³ for the period April 1 to December 31, 2009.
- (7) Includes Prospective Recovery of 0.0001, (0.0004), (0.0001), and (0.0000) cents/m³.

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2009-0313 Approved October 1, 2009	Rate Change	EB-2009-0275 Approved January 1, 2010
		Rate (a)	(b)	Rate (c)
	<u>M5A interruptible comm/ind contract</u>			
	<u>Firm contracts</u> *			
1	Monthly demand charge	27.4441	0.2788	27.7229
2	Monthly delivery commodity charge	1.8828	0.0537	1.9365
3	Delivery - Price Adjustment (All Volumes)	(0.0004) (1)		(0.0004) (1)
	<u>Interruptible contracts</u> *			
4	Monthly Charge	\$499.70	\$4.55	\$504.24
	Daily delivery commodity charge:			
5	4 800 m ³ to 17 000 m ³	1.9571	0.0349	1.9920
6	17 000 m ³ to 30 000 m ³	1.8272	0.0349	1.8621
7	30 000 m ³ to 50 000 m ³	1.7589	0.0349	1.7938
8	50 000 m ³ to 70 000 m ³	1.7110	0.0349	1.7459
9	70 000 m ³ to 100 000 m ³	1.6767	0.0349	1.7116
10	100 000 m ³ to 140 870 m ³	1.6430	0.0349	1.6779
11	Delivery - Price Adjustment (All Volumes)	(0.0004) (1)		(0.0004) (1)
12	Annual minimum delivery commodity charge	2.2709	0.0349	2.3058
	<u>M7 Special large volume contract</u>			
	<u>Firm</u>			
13	Monthly demand charge	25.3025	0.2083	25.5108
14	Monthly delivery commodity charge	0.3812	0.0307	0.4119
15	Delivery - Price Adjustment	(0.0004) (1)		(0.0004) (1)
	<u>Interruptible</u> *			
16	Monthly delivery commodity charge: Maximum	2.7579	0.0503	2.8082
17	Delivery - Price Adjustment	(0.0004) (1)		(0.0004) (1)
	<u>Seasonal</u> *			
18	Monthly delivery commodity charge: Maximum	2.5138	0.0503	2.5641
19	Delivery - Price Adjustment	(0.0004) (1)		(0.0004) (1)
	<u>M9 Large wholesale service</u>			
20	Monthly demand charge	16.9216	0.1173	17.0389
21	Monthly delivery commodity charge	0.5377	0.0063	0.5440
22	Delivery - Price Adjustment	(0.0004) (1)		(0.0004) (1)
	<u>M10 Small wholesale service</u>			
23	Monthly delivery commodity charge	2.6751	0.0050	2.6801

Notes:

(1) Includes Prospective Recovery of 0.0001, (0.0004), (0.0001), and (0.0000) cents/m³.

* Price changes to individual interruptible and seasonal contract rates are provided in Appendix C.

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Contract Carriage Rates

Line No.	Particulars	EB-2009-0313 Approved October 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
	<u>Contract Carriage Service</u>			
	<u>T1 Storage and Transportation</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.010		0.010
	Firm Injection/Withdrawal Right			
2	Union provides deliverability inventory	1.947	0.004	1.951
3	Customer provides deliverability inventory	1.035	0.003	1.038
4	Firm incremental injection	1.035	0.003	1.038
5	Interruptible withdrawal	1.035	0.003	1.038
	Commodity charges:			
6	Withdrawal	0.063	0.001	0.064
7	Customer provides compressor fuel	0.006	0.001	0.007
8	Injection	0.063	0.001	0.064
9	Customer provides compressor fuel	0.006	0.001	0.007
10	Storage fuel ratio - customer provides fuel	0.599%	0.005%	0.604%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge first 140,870 m ³	18.8968	0.2623	19.1591
12	Monthly demand charge all over 140,870 m ³	12.9127	0.1792	13.0919
	Commodity charges:			
13	Firm- Union provides compressor fuel first 2,360,653 m ³	0.3669	0.0101	0.3770
14	Union provides compressor fuel all over 2,360,653 m ³	0.2815	0.0063	0.2878
15	Customer provides compressor fuel first 2,360,653 m ³	0.1700	0.0076	0.1776
16	Customer provides compressor fuel all over 2,360,653 m ³	0.0846	0.0038	0.0884
	Interruptible: *			
17	Maximum - Union provides compressor fuel	2.7579	0.0503	2.8082
18	Maximum - customer provides compressor fuel	2.5610	0.0478	2.6088
19	Transportation fuel ratio - customer provides fuel	0.554%	0.007%	0.561%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection / Withdrawals	0.167	0.002	0.169
21	Customer provides compressor fuel	0.070	0.001	0.071
	<u>Transportation commodity charge (cents/m³)</u>			
22	Customer provides compressor fuel	0.9882	0.0187	1.0069
23	Customer provides compressor fuel	0.7913	0.0162	0.8075
24	<u>Monthly Charge</u>	\$1,798.91	\$16.37	\$1,815.28

* Price changes to individual interruptible contract rates are provided in Appendix C.

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Contract Carriage Rates

Line No.	Particulars	EB-2009-0313 Approved October 1, 2009	Rate Change (b)	EB-2009-0275 Approved January 1, 2010
		Rate (a)		Rate (c)
	<u>T3 Storage and Transportation</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.010		0.010
	Firm Injection/Withdrawal Right			
2	Union provides deliverability inventory	1.947	0.004	1.951
3	Customer provides deliverability inventory	1.035	0.003	1.038
4	Firm incremental injection	1.035	0.003	1.038
5	Interruptible withdrawal	1.035	0.003	1.038
	Commodity charges:			
6	Withdrawal	0.063	0.001	0.064
7	Customer provides compressor fuel	0.006	0.001	0.007
8	Injection	0.063	0.001	0.064
9	Customer provides compressor fuel	0.006	0.001	0.007
10	Storage fuel ratio- Cust. provides fuel	0.599%	0.005%	0.604%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge	8.9561	0.1104	9.0665
	Commodity charges			
12	Firm- Union supplies compressor fuel	0.3245	0.0036	0.3281
13	Customer provides compressor fuel	0.0671	0.0012	0.0683
14	Transportation fuel ratio- Cust. provides fuel	0.724%	0.007%	0.731%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
15	Injection / Withdrawals	0.167	0.002	0.169
16	Customer provides compressor fuel	0.070	0.001	0.071
17	Transportation commodity charge (cents/m ³)	0.6189	0.0073	0.6262
18	Customer provides compressor fuel (cents/m ³)	0.3615	0.0049	0.3664
	<u>Monthly Charge</u>			
19	City of Kitchener	\$17,285.43	\$316.23	\$17,601.66
20	Natural Resource Gas	\$2,653.49	\$48.54	\$2,702.03
21	Six Nations	\$884.50	\$16.18	\$900.68

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Unbundled Rates

Line No.	Particulars	EB-2009-0313 Approved October 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
	<u>U2 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
	Standard Storage Service (SSS)			
1	Combined Firm Space & Deliverability	0.021		0.021
	Standard Peaking Service (SPS)			
2	Combined Firm Space & Deliverability	0.104		0.104
3	Incremental firm injection right	0.940	0.003	0.943
4	Incremental firm withdrawal right	0.940	0.003	0.943
	Commodity charges:			
5	Injection customer provides compressor fuel	0.014	0.001	0.015
6	Withdrawal customer provides compressor fuel	0.014	0.001	0.015
7	Storage fuel ratio - Customer provides fuel	0.599%	0.005%	0.604%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
8	Injection customer provides compressor fuel	0.045	0.001	0.046
9	Withdrawal customer provides compressor fuel	0.045	0.001	0.046
	<u>U5 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
	Combined Firm Space & Deliverability	0.021		0.021
10	Combined Firm Space & Deliverability	0.021		0.021
11	Incremental firm injection right	0.940	0.003	0.943
12	Incremental firm withdrawal right	0.940	0.003	0.943
	Commodity charges:			
13	Injection customer provides compressor fuel	0.014	0.001	0.015
14	Withdrawal customer provides compressor fuel	0.014	0.001	0.015
15	Storage fuel ratio - Customer provides fuel	0.599%	0.005%	0.604%
	<u>Delivery (cents / m³)</u>			
	<u>Firm contracts</u>			
16	Monthly demand charge	21.7116	0.2463	21.9579
17	Monthly delivery commodity charge	1.8067	0.0301	1.8368
18	Transportation fuel ratio - Customer provides fuel	0.554%	0.007%	0.561%
	<u>Interruptible contracts</u>			
19	Monthly Charge	\$499.70	\$4.55	\$504.24
	Monthly delivery commodity charge:			
20	4 800 m ³ to 17 000 m ³	1.5400	0.0138	1.5538
21	17 000 m ³ to 30 000 m ³	1.4101	0.0138	1.4239
22	30 000 m ³ to 50 000 m ³	1.3418	0.0138	1.3556
23	50 000 m ³ to 70 000 m ³	1.2939	0.0138	1.3077
24	70 000 m ³ to 100 000 m ³	1.2596	0.0138	1.2734
25	100 000 m ³ to 140 870 m ³	1.2259	0.0138	1.2397
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
26	Injection customer provides compressor fuel	0.045	0.001	0.046
27	Withdrawal customer provides compressor fuel	0.045	0.001	0.046

UNION GAS LIMITED
Southern Operations Area
Summary of Changes to Unbundled Rates

Line No.	Particulars	EB-2009-0313 Approved October 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
	<u>U7 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Combined Firm Space & Deliverability	0.021		0.021
2	Incremental firm injection right	0.940	0.003	0.943
3	Incremental firm withdrawal right	0.940	0.003	0.943
	Commodity charges:			
4	Injection customer provides compressor fuel	0.014	0.001	0.015
5	Withdrawal customer provides compressor fuel	0.014	0.001	0.015
6	Storage fuel ratio - Customer provides fuel	0.599%	0.005%	0.604%
	<u>Delivery (cents / m³)</u>			
7	Monthly demand charge first 140,870 m ³	18.8968	0.2623	19.1591
8	Monthly demand charge all over 140,870 m ³	12.9127	0.1792	13.0919
	Commodity charges			
9	Firm Customer provides compressor fuel first 2,360,653 m ³	0.1700	0.0076	0.1776
10	Firm Customer provides compressor fuel all over 2,360,653 m ³	0.0846	0.0038	0.0884
	Interruptible:			
11	Maximum customer provides compressor fuel	2.5610	0.0478	2.6088
12	Transportation fuel ratio - Customer provides fuel	0.554%	0.007%	0.561%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
13	Injection customer provides compressor fuel	0.045	0.001	0.046
14	Withdrawal customer provides compressor fuel	0.045	0.001	0.046
15	Transportation commodity charge (cents/m ³)	0.7913	0.0162	0.8075
	<u>Other Services & Charges</u>			
16	Monthly Charge	\$1,798.91	\$16.37	\$1,815.28
	<u>U9 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
17	Firm space	0.021		0.021
18	Incremental firm injection right	0.940	0.003	0.943
19	Incremental firm withdrawal right	0.940	0.003	0.943
	Commodity charges:			
20	Injection customer provides compressor fuel	0.014	0.001	0.015
21	Withdrawal customer provides compressor fuel	0.014	0.001	0.015
22	Storage fuel ratio - Customer provides fuel	0.599%	0.005%	0.604%
	<u>Delivery (cents / m³)</u>			
23	Monthly demand charge	8.9561	0.1104	9.0665
	Commodity charges			
24	Firm customer provides compressor fuel	0.0671	0.0012	0.0683
25	Transportation fuel ratio - Customer provides fuel	0.724%	0.007%	0.731%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
26	Injection customer provides compressor fuel	0.045	0.001	0.046
27	Withdrawal customer provides compressor fuel	0.045	0.001	0.046
28	Transportation commodity charge (cents/m ³)	0.3615	0.0049	0.3664
	<u>Other Services & Charges</u>			
	Monthly Charge			
29	City of Kitchener	\$17,285.43	\$316.23	\$17,601.66
30	NRG	\$2,653.49	\$48.54	\$2,702.03
31	Six Nations	\$884.50	\$16.18	\$900.68

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2008-0220 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
	<u>M12 Storage & Transportation Service</u>			
	<u>Storage service</u>			
	Monthly demand charges:			
1	Space- Shipper providing deliverability inventory	0.010		0.010
2	Firm deliverability	1.035	0.003	1.038
	Commodity charges:			
3	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.006 (2)	0.001	0.007 (2)
	<u>Firm transportation</u>			
	Monthly demand charges:			
4	Dawn to Kirkwall	2.007	0.007	2.014
5	Dawn to Oakville/Parkway	2.358	0.008	2.366
	Commodity charges:			
6	Easterly	Note (1)		Note (1)
7	Westerly	Note (1)		Note (1)
	<u>Limited Firm/Interruptible</u>			
	Monthly demand charges:			
8	Maximum	5.659	0.019	5.678
9	Commodity charges : Others	Note (1)		Note (1)
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
10	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.041 (2)		0.041 (2)
	Transportation commodity charges:			
	Easterly:			
11	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
12	Dawn to Oakville/Parkway - Union supplied fuel	Note (1)		Note (1)
13	Dawn to Kirkwall - Shipper supplied fuel	0.066 (1)		0.066 (1)
14	Dawn to Oakville/Parkway - Shipper supplied fuel	0.078 (1)		0.078 (1)
15	Westerly - Union supplied fuel	Note (1)		Note (1)
16	Westerly - Shipper supplied fuel	0.078 (1)		0.078 (1)
	<u>Unauthorized Overrun</u>			
	Overrun of Maximum Storage Balance			
17	August 1 to December 15	60.000		60.000
18	December 16 to July 31	6.000		6.000
	Drafted Storage Balance			
19	February 1 to April 30	60.000		60.000
20	May 1 to January 31	6.000		6.000
	<u>M13 Transportation of Locally Produced Gas</u>			
21	Monthly fixed charge per customer station	\$660.44	\$3.34	\$663.78
22	Transmission commodity charge to Dawn	0.025		0.025
23	Commodity charge - Union supplies fuel	0.031		0.031
24	Commodity charge - Shipper supplies fuel	Note (2)		Note (2)
25	Authorized Overrun - Union supplies fuel	0.089		0.089
26	Authorized Overrun - Shipper supplies fuel	0.058 (2)		0.058 (2)

Note: (1) Monthly fuel rates and ratios per Schedule "C".
Note: (2) Plus customer supplied fuel per rate schedule.

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2008-0220 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
<u>M16 Storage Transportation Service</u>				
1	Monthly fixed charge per customer station	\$680.74	(\$8.41)	\$672.33
	Monthly demand charges:			
2	East of Dawn	0.733	0.003	0.736
3	West of Dawn	0.981	0.004	0.985
4	Transmission commodity charge to Dawn	0.025		0.025
	Transportation Fuel Charges to Dawn:			
5	East of Dawn - Union supplied fuel	0.031		0.031
6	West of Dawn - Union supplied fuel	0.031		0.031
7	East of Dawn - Shipper supplied fuel	Note (2)		Note (2)
8	West of Dawn - Shipper supplied fuel	Note (2)		Note (2)
	Transportation Fuel Charges to Pools:			
9	East of Dawn - Union supplied fuel	0.040		0.040
10	West of Dawn - Union supplied fuel	0.047		0.047
11	East of Dawn - Shipper supplied fuel	Note (2)		Note (2)
12	West of Dawn - Shipper supplied fuel	Note (2)		Note (2)
<u>Authorized Overrun</u>				
	Transportation Fuel Charges to Dawn:			
13	East of Dawn - Union supplied fuel	0.080	0.001	0.081
14	West of Dawn - Union supplied fuel	0.089		0.089
15	East of Dawn - Shipper supplied fuel	0.049 (2)	0.001	0.050 (2)
16	West of Dawn - Shipper supplied fuel	0.058 (2)		0.058 (2)
	Transportation Fuel Charges to Pools:			
17	East of Dawn - Union supplied fuel	0.064	0.000	0.065
18	West of Dawn - Union supplied fuel	0.079	0.001	0.080
19	East of Dawn - Shipper supplied fuel	0.024 (2)		0.024 (2)
20	West of Dawn - Shipper supplied fuel	0.032 (2)	0.001	0.033 (2)
<u>C1 Storage & Cross Franchise Transportation Service</u>				
<u>Transportation service</u>				
	Monthly demand charges:			
21	St. Clair / Bluewater & Dawn	0.981	0.004	0.985
22	Ojibway & Dawn	0.981	0.004	0.985
23	Parkway to Dawn	0.546	0.005	0.551
24	Parkway to Kirkwall	0.546	0.005	0.551
25	Dawn to Kirkwall	2.007	0.007	2.014
26	Dawn to Parkway	2.358	0.008	2.366
27	Dawn to Dawn-Vector	0.042		0.043
	Short-term:			
28	Maximum	75.000		75.000
	Commodity charges:			
29	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.041		0.041
30	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.033	0.001	0.034
31	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.053	0.001	0.054
32	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.047		0.047
33	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.031		0.031
34	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.033	0.001	0.034
35	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.107	0.001	0.108
36	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.049		0.049
37	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.107	0.001	0.108
38	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct. 31)	0.049		0.049
39	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
40	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
41	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
42	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
43	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
44	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
45	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
46	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
47	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
48	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
49	Dawn to Dawn-Vector - Shipper supplied fuel (Nov. 1 - Mar. 31)	n/a		n/a
50	Dawn to Dawn-Vector - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)

Note: (1) Monthly fuel rates and ratios per Schedule "C".
Note: (2) Plus customer supplied fuel per rate schedule.

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2008-0220 Approved January 1, 2009	Rate Change (b)	EB-2009-0275 Approved January 1, 2010
		Rate (a)		Rate (c)
	<u>C1 Storage & Cross Franchise Transportation Service</u> <u>Transportation service cont'd</u>			
	Interruptible commodity charges:			
1	Maximum	75.00		75.00
2	Dawn(Tecumseh), Dawn(Facilities or TCPL), Dawn (Vector) and Dawn (TSLE)	Note (2)		Note (2)
	<u>Authorized Overrun</u>			
	Firm transportation commodity charges:			
3	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.073	0.001	0.074
4	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.066		0.066
5	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.086	0.001	0.087
6	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.079	0.001	0.080
7	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.049		0.049
8	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.051	0.001	0.052
9	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.173	0.002	0.175
10	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.115	0.001	0.116
11	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.185	0.001	0.186
12	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.126	0.001	0.127
13	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.032 (2)	0.001	0.033 (2)
14	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.032 (2)	0.001	0.033 (2)
15	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.032 (2)	0.001	0.033 (2)
16	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.032 (2)	0.001	0.033 (2)
17	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.018 (2)		0.018 (2)
18	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.018 (2)		0.018 (2)
19	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.066 (2)		0.066 (2)
20	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.066 (2)		0.066 (2)
21	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.078 (2)		0.078 (2)
22	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.078 (2)		0.078 (2)
23	Dawn to Dawn-Vector - Shipper supplied fuel (Nov. 1 - Mar. 31)	n/a (2)		n/a (2)
24	Dawn to Dawn-Vector - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.001 (2)		0.001 (2)
	Short Term Firm transportation commodity charges:			
25	Maximum	75.00		75.00

Note: (1) Monthly fuel rates and ratios per Schedule "C".

Note: (2) Plus customer supplied fuel per rate schedule.

APPENDIX B

APPENDIX "B" TO
BOARD FILE NO. EB-2009-0275
Rate Order for 2010

Rate Schedules

APPENDIX "C" TO
BOARD FILE NO. EB-2009-0275
Rate Order for 2010

Summary of Average Rate and Price Adjustment Changes for Rates 25, M5A, M7
and T1 Interruptible Contract Services

UNION GAS LIMITED
Infranchise Customers
Summary of Average Rate and Price Adjustment Changes for Rates 25, M5A, M7 and T1
Effective January 1, 2010

Line No.	Particulars (cents / m ³)	Monthly Charge Increase / (Decrease) (a)	Monthly Demand Charge Increase / (Decrease) (b)	Delivery Commodity Charge Increase / (Decrease) (c)	Delivery - Price Adjustment Increase / (Decrease) (d)
1	Rate 25 All Zones	\$1.73		0.0118	
2	M5A Interruptible	\$4.55		0.0349	
3	M7 Interruptible			0.0289	
4	Seasonal			0.0289	
5	T1-Interruptible Transportation - Union supplies fuel	\$16.37		0.0253	
6	Transportation - Customer supplies fuel	\$16.37		0.0152	

APPENDIX "D" TO
BOARD FILE NO. EB-2009-0275
Rate Order for 2010

Customer Notices

APPENDIX "E" TO
BOARD FILE NO. EB-2009-0275
Rate Order for 2010

Miscellaneous Non-Energy Charges

UNION GAS LIMITED
Miscellaneous Non-Energy Charges

Line No.	Service	Fee
	Residential Customer Class Service	
1	Connection Charge	\$35
2	Temporary Seal - Turn-off (Seasonal)	\$22
3	Temporary Seal - Turn-on (Seasonal)	\$35
4	Landlord Turn-on	\$35
5	Disconnect/Reconnect for Non-Payment	\$65
	Commercial/Industrial Customer Class Service	
6	Connection Charge	\$38
7	Temporary Seal - Turn-off (Seasonal)	\$22
8	Temporary Seal - Turn-on (Seasonal)	\$38
9	Landlord Turn-on	\$38
10	Disconnect/Reconnect for Non-Payment	\$65
	Statement of Account/History Statements	
11	History Statement (previous year)	\$15/statement
12	History Statement (beyond previous year)	\$40/hour
13	Duplicate Bills * (if processed by system)	No charge
14	Duplicate Bills * (if manually processed)	\$15/statement
	Dispute Meter Test Charges	
15	Meter Test - Residential Meter	\$50 flat fee for removal and test
16	Meter Test - Commercial/Industrial Meter	Hourly charge based on actual costs
	Direct Purchase Administration Charges	
17	Monthly fee per bundled t-service contract or unbundled U2 contract	\$75.00
18	Monthly per customer fee	\$0.19
19	Invoice Vendor Adjustment (IVA) fee (for each successfully submitted IVA transaction)	\$1.09

Notes:

- * Duplicate bill charges only apply when customer wants two copies of a bill. Lost bills from the last billing period will be replaced free of charge.

APPENDIX "F" TO
BOARD FILE NO. EB-2009-0275
Rate Order for 2010

Accounting Orders

UNION GAS LIMITED

**Accounting Entries for
Deferred Customer Rebates/Charges
Deferral Account No. 179-26**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 259 Other Current and Accrued Liabilities
Credit	-	Account No. 179-26 Other Deferred Charges - Deferred Customer Rebates/Charges

To record, as a credit (debit) in Deferral Account No. 179-26, the amounts of any rebates (charges) less than \$10 for final customer accounts, and to record as credit (debit) in Account No. 179-26 the amounts of any rebates (charges) arising from approved Rate Orders which cannot be rebated (charged) to specific customers, as the customers cannot be located.

Debit	-	Account No. 179-26 Other Deferred Charges - Deferred Customer Rebates/Charges
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-26, interest on the balance in Deferral Account No. 179-26. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Short-term Storage and Other Balancing Services
Deferral Account No. 179-70**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 570 Storage and Transportation Revenue
Credit	-	Account No. 179-70 Other Deferred Charges - Short-term Storage and Other Balancing Services

To record, as a debit (credit) in Deferral Account No. 179-70 the difference between actual net revenues for Short-term Storage and Other Balancing Services including; C1 Off-Peak Storage, Gas Loans, Consumers' LBA, Supplemental Balancing Services, C1 Firm Peak Storage, C1 Firm Short-term deliverability and M12 Interruptible deliverability and the net revenue forecast for these services as approved by the Board for ratemaking purposes.

Debit	-	Account No. 179-70 Other Deferred Charges - Short-term Storage and Other Balancing Services
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-70, interest on the balance in Deferral Account No. 179-70. Simple interest will be computed monthly upon finalization of the year end balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Long-Term Peak Storage Services
Deferral Account No. 179-72**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 570 Storage and Transportation Revenue
Credit	-	Account No. 179-72 Other Deferred Charges - Long-Term Peak Storage Services

To record, as a credit (debit) in Deferral Account No. 179-72, the difference between actual net revenues for Long-Term Peak Storage Services including C1 Firm Peak Storage and the net revenues forecast for these services as approved by the Board for rate making purposes.

Debit	-	Account No. 179-72 Other Deferred Charges - Long-Term Peak Storage Services
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-72 interest on the balance in Deferral Account No. 179-72. Simple interest will be computed monthly upon finalization of the year end balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Lost Revenue Adjustment Mechanism
Deferral Account No. 179-75**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179-75 Other Deferred Charges - Lost Revenue Adjustment Mechanism
Credit	-	Account No. 529 Other Sales

To record, as a debit (credit) in Deferral Account No. 179-75, the difference between actual margin reductions related to Union's DSM plans and the margin reduction included in gas delivery rates as approved by the Board.

Debit	-	Income Account No. 179-75 Other Deferred Charges - Lost Revenue Adjustment Mechanism
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-75, interest expense on the balance in Deferral Account No. 179-75. Simple interest will be computed monthly upon finalization of the year end balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
TCPL Tolls and Fuel – Northern and Eastern Operations Area
Deferral Account No. 179-100**

This account is applicable to the Northern and Eastern Operations of Union Gas Limited. Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-100 Other Deferred Charges - TCPL Tolls and Fuel – Northern and Eastern Operations Area
Credit	-	Account No. 623 Cost of Gas

To record, as a debit (credit) in Deferral Account No. 179-100, the difference in the costs between the actual per unit TCPL tolls and associated fuel and the forecast per unit TCPL tolls and associated fuel costs included in the rates as approved by the Board.

Debit	-	Account No. 623 Cost of Gas
Credit	-	Account No. 179-100 Other Deferred Charges - TCPL Tolls and Fuel – Northern and Eastern Operations Area

To record, as a credit (debit) in Deferral Account No. 179-100, the benefit from the temporary assignment of unutilized capacity under Union's TCPL transportation contracts to the Northern and Eastern Operations Area. The benefit will be equal to the recovery of pipeline demand charges and other charges resulting from the temporary assignment of unutilized capacity that have been included in gas sales rates.

Debit	-	Account No. 179-100 Other Deferred Charges - TCPL Tolls and Fuel – Northern and Eastern Operations Area
Credit	-	Account No. 623 Cost of Gas

To record, as a debit (credit) in Deferral Account No. 179-100 charges that result from the Limited Balancing Agreement with TCPL.

Debit	-	Account No. 500 Sales Revenue
Credit	-	Account No. 179-100 Other Deferred Charges - TCPL Tolls and Fuel – Northern and Eastern Operations Area

To record, as a credit (debit) in Deferral Account No. 179-100 revenue from T-Service customers for load balancing service resulting from the Limited Balancing Agreement with TCPL.

Debit	-	Account No. 179-100 Other Deferred Charges - TCPL Tolls and Fuel – Northern and Eastern Operations Area
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-100 interest expense on the balance in Deferral Account No. 179-100. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Intra-Period WACOG Changes
Deferral Account No. 179-102**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-102 Other Deferred Charges – Intra-Period WACOG Changes
-------	---	--

Credit	-	Account No. 529 Other Sales
--------	---	--------------------------------

To record as a debit (credit) in Deferral Account No. 179-102 the delivery rate impact of the difference between the actual WACOG as approved by the Board during the year and the WACOG approved for recovery in rates related to inventory carrying costs, compressor fuel and unaccounted for gas.

Debit	-	Account No. 179-102 Other Deferred Charges – Intra-Period WACOG Changes
-------	---	--

Credit	-	Account No. 323 Other Interest Expense
--------	---	---

To record as a debit (credit) in Deferral Account No. 179-102, interest on the balance in Deferral Account No. 179-102. Simple interest will be computed on the monthly opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Unbundled Services Unauthorized Storage Overrun
Deferral Account No. 179-103**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit	-	Account No.571 Storage Revenue
Credit	-	Account No. 179-103 Other Deferred Charges – Unbundled Services Unauthorized Storage Overrun

To record as a credit (debit) in Deferral Account No. 179-103 any unauthorized storage overrun charges incurred by customers electing unbundled service.

Debit	-	Account No. 179-103 Other Deferred Charges – Unbundled Services Unauthorized Storage Overrun
Credit	-	Account No. 323 Other Interest Expense

To record as a debit (credit) in Deferral Account No. 179-103, interest on the balance in Deferral Account No. 179-103. Simple interest will be computed on the monthly opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
North Purchase Gas Variance Account
Deferral Account No. 179-105**

This account is applicable to the Northern and Eastern Operations area of Union Gas Limited. Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-105 Other Deferred Charges – North Purchase Gas Variance Account
Credit	-	Account No. 623 Cost of Gas

To record, as a debit (credit) in Deferral Account No. 179-105, the difference between the unit cost of gas purchased each month for the Northern and Eastern Operations area and the unit cost of gas included in the gas sales rates as approved by the Board, including the difference between the actual heat content of the gas purchased and the forecast heat content included in gas sales rates.

Debit	-	Account No. 179-105 Other Deferred Charges - North Purchase Gas Variance Account
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-105, interest expense on the balance in Deferral Account No. 179-105. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
South Purchase Gas Variance Account
Deferral Account No. 179-106**

This account is applicable to the Southern Operations area of Union Gas Limited. Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-106 Other Deferred Charges – South Purchase Gas Variance Account
Credit	-	Account No. 623 Cost of Gas

To record, as a debit (credit) in Deferral Account No. 179-106, the difference between the unit cost of gas purchased each month for the Southern Operations and the unit cost of gas included in the gas sales rates as approved by the Board, including the difference between the actual heat content of the gas purchased and the forecast heat content included in gas sales rates.

Debit	-	Account No. 179-106 Other Deferred Charges - South Purchase Gas Variance Account
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-106, interest expense on the balance in Deferral Account No. 179-106. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Spot Gas Variance Account
Deferral Account No. 179-107**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit - Account No. 179-107
 Other Deferred Charges –Spot Gas Variance Account

Credit - Account No. 623
 Cost of Gas

To record, as a debit (credit) in Deferral Account No. 179-107, the difference between the unit cost of spot gas purchased each month and the unit cost of gas included in the gas sales rates as approved by the Board on the spot volumes purchased in excess of planned purchases.

Debit - Account No. 623
 Cost of Gas

Credit - Account No. 179-107
 Other Deferred Charges –Spot Gas Variance Account

To record, as a credit (debit) in Deferral Account No. 179-107, the approved gas supply charges recovered through the delivery component of rates.

Debit - Account No. 179-107
 Other Deferred Charges – Spot Gas Variance Account

Credit - Account No. 323
 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-107, interest expense on the balance in Deferral Account No. 179-107. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Unabsorbed Demand Cost (UDC) Variance Account
Deferral Account No. 179-108**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-108 Other Deferred Charges – Unabsorbed Demand Cost Variance Account
Credit	-	Account No. 623 Cost of Gas

To record, as a debit (credit) in Deferral Account No. 179-108, the difference between the actual unabsorbed demand costs incurred by Union and the amount of unabsorbed demand charges included in rates as approved by the Board.

Debit	-	Account No. 179-108 Other Deferred Charges -- Unabsorbed Demand Cost Variance Account
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-108, interest expense on the balance in Deferral Account No. 179-108. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Inventory Revaluation Account
Deferral Account No. 179-109**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A, prescribed under the Ontario Energy Board Act.

Debit - Account No. 179-109
 Other Deferred Charges -- Inventory Revaluation

Credit - Account No. 152
 Gas Stored Underground - Available for Sales

Credit - Account No. 153
 Transmission Line Pack Gas

To record, as a debit (credit) in Deferral Account No. 179-109, the decrease (increase) in the value of gas inventory available for sale to sales service customers due to changes in Union's weighted average cost of gas approved by the Board for rate making purposes.

Debit - Account No. 179-109
 Other Deferred Charges -- Inventory Revaluation Account

Credit - Account No. 323
 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-109, interest expense on the balance in Deferral Account No. 179-109. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Demand Side Management Variance Account
Deferral Account No. 179-111**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179-111
		Demand Side Management Variance Account

Credit	-	Account No. 728
		General Expense

To record as a debit (credit) in Deferral Account No. 179-111, the difference between actual and the approved direct DSM expenditure budget currently approved for recovery in rates, provided that any excess over the approved direct DSM expenditure budget does not exceed 15% of the direct DSM expenditure budget. Any excess over the approved direct DSM expenditure budget for the year must be for incremental DSM volume savings that are cost effective as determined by the Total Resource Cost Test.

Debit	-	Account No.179-111
		Other Deferred Charges – Demand Side Management Variance Account

Credit	-	Account No. 323
		Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-111, interest expense on the balance in Deferral Account No. 179-111. Simple interest will be computed monthly upon finalization of the year end balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Gas Distribution Access Rule (GDAR) Costs
Deferral Account No. 179-112**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 179-112 Other Deferred Charges - Deferred Gas Distribution Access Rule (GDAR) Costs
Credit	-	Account No. 728 General Expense

To record, as a debit (credit) in Deferral Account No. 179-112 the difference between the actual costs required to implement the appropriate process and system changes to achieve compliance with GDAR and the costs included in rates as approved by the Board.

Debit	-	Account No. 179-112 Other Deferred Charges - Deferred Gas Distribution Access Rule (GDAR) Costs
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-112, interest on the balance in Deferral Account No. 179-112. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Late Payment Penalty Litigation
Deferral Account No. 179-113**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit - Account No. 179-113
Late Payment Penalty Litigation Costs

Credit - Account No. 728
General Expense

To record, as a debit (credit) in Deferral Account No. 179-113, the costs Union incurs in connection with the late payment penalty litigation, including the Company's legal costs, cost of actuarial advice, costs of analyzing historic billing records and the cost of any judgment against the Company.

Debit - Account No. 179-113
Late Payment Penalty Litigation Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-113, interest expense on the balance in Deferral Account No. 179-113. Simple interest will be computed monthly on the opening balance in the said account at the short-term interest rate as approved by the Board.

UNION GAS LIMITED

**Accounting Entries for
Shared Savings Mechanism
Deferral Account No. 179-115**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179 -115 Shared Savings Mechanism
Credit	-	Account No. 579 Miscellaneous Operating Revenue

To record, as a debit in Deferral Account No. 179-115, the shareholder incentive earned by the Company in relation to its Demand Side Management (DSM) Programs.

Debit	-	Account No.179- 115 Other Deferred Charges – Shared Savings Mechanism
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit in Deferral Account No. 179 -115, interest expense on the balance in Deferral Account No. 179-115. Simple interest will be computed monthly upon finalization of the year end balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Carbon Dioxide Offset Credits
Deferral Account No. 179-117**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No.179 -117 Carbon Dioxide Offset Credits
Credit	-	Account No. 579 Miscellaneous Operating Revenue

To record, as a debit in Deferral Account No. 179-117, the amounts representing proceeds from the sale of or other dealings in carbon dioxide offset credits earned as a result of Union's DSM activity.

Debit	-	Account No.179 -117 Other Deferred Charges – Carbon Dioxide Offset Credits
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit in Deferral Account No. 179 -117, interest expense on the balance in Deferral Account No. 179-117. Simple interest will be computed monthly upon finalization of the year end balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

UNION GAS LIMITED

**Accounting Entries for
Average Use Per Customer
Deferral Account No. 179-118**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit	-	Account No. 500 Sales Revenue
Credit	-	Account No. 179-118 Other Deferred Charges - Declining Average Use

To record as a debit (credit) in Deferral Account No. 179-118 the margin variance resulting from the difference between the actual rate of decline in use-per-customer and forecast rate of decline in use-per-customer included in gas delivery rates as approved by the Board in each year of the incentive regulation plan, 2008 through 2012. Actual and forecast rate of declines in use-per-customer will be calculated on a percentage and rate class specific basis for rate classes M1, M2, 01 and 10, be normalized for weather and exclude the impacts attributed to DSM which are captured in the Lost Revenue Adjustment Mechanism Deferral Account No. 179-75.

Debit	-	Account No. 179-118 Other Deferred Charges - Declining Average Use
Credit	-	Account No. 323 Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-118, interest on the balance in Deferral Account No. 179-118. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

OVERVIEW of Working Papers

2010 Rates
Overview of Working Papers

- Schedule 1* **Calculation of Price Cap Index** – This schedule provides the calculation of the average annual percentage change in the GDP IPI FDD over the four quarters ending June 2009. On page 2, the PCI is applied to 2009 approved revenue adjusted for one-time adjustments, DSM costs, upstream transportation costs and the changes in forecast margin sharing to arrive at the overall price cap adjustment.
- Schedule 2* **Calculation of Storage Premium Adjustment Factor** – This schedule calculates the storage premium adjustment factor that will be used to adjust delivery revenue to recognize the change in forecast margin sharing resulting from the NGEIR decision (EB-2005-0551).
- Schedule 3* **Summary of 2010 Proposed Rates** – This schedule summarizes the proposed changes to rates for 2010 by rate class.
- Schedule 4* **Detailed In-franchise and Ex-franchise Rates** – This schedule provides detailed support for the proposed rate changes summarized in Schedule 3.
- Schedule 5* **Rate Impact Continuity** – This schedule provides the rate class-specific impacts of each of the adjustments to the 2009 revenue to arrive at the final 2010 revenue.
- Schedule 6* **Unbundled Delivery Rate Detail - Southern Operations Area** – This schedule provides the derivation of the Rate U2 and U5 delivery rates.
- Schedule 7* **Calculation of Supplemental Service Charges** – This schedule provides the calculation of Union’s charges for supplemental services.
- Schedule 8* **Percentage Change in Average Unit Price – In-franchise Rate Classes** – This schedule identifies average unit price changes for in-franchise services.
- Schedule 9* **General Service Customer Bill Impacts for Rates M1, M2, Rate 01, Rate 10** – This schedule provides illustrative customer bill impacts for general service customers (Rate M1, M2, 01, and 10).
- Schedule 10* **Calculation of 2010 Average Use Volume Adjustment** - This schedule provides the average use volume adjustment calculation for general service customers (Rate M1, M2, Rate 01, and Rate 10).

- Schedule 11*** **Adjustment in 2008 Lost Revenue Adjustment Mechanism (LRAM) Volumes for 2010 Rate Calculations** – This schedule provides the adjustments in LRAM volumes by rate class for 2010 rate calculations.
- Schedule 12*** **Total Delivery and Storage Revenue** – This schedule provides the upstream transportation costs by rate class. Adjustments to upstream transportation costs are managed through the QRAM and will not be adjusted as part of the price cap formula.
- Schedule 13*** **Allocation of 2010 Z-factor Adjustments to Rate Classes** - This schedule provides the Z-factor adjustments to the 2010 revenue by rate class.
- Schedule 14*** **Summary of S&T Transactional Margin Included in 2010 Rates** – This schedule shows the approved reference amounts included in 2010 rates.
- Schedule 15*** **Calculation of Tax Rate Change Impacts** – This schedule provides the calculation of the ratepayer portion of the tax rate changes for 2008 to 2010. The impact shown in each year is cumulative from 2007 Board-approved rates. This schedule also calculates the rate adjustment required in 2010.
- Schedule 16*** **Calculation of 2010 DSM Budget & Allocation by Rate Class** – This schedule shows the calculation of the 2010 DSM budget included in 2010 rates.

UNION GAS LIMITED
 Calculation of Price Cap Index
For the Year Ended December 31, 2010

Line No.	Particulars			
	<u>Annual % Change in GDP IPI FDD (1)</u>			
1	July - September 2008		3.09%	
2	October - December 2008		3.25%	
3	January - March 2009		2.79%	
4	April - June 2009		<u>1.78%</u>	
5	Average % Change		2.73%	
		<u>Average % Change</u>	<u>X Factor (2)</u>	<u>PCI</u>
		(a)	(b)	(c) = (a-b)
6	2010 Price Cap Index	2.73%	1.82%	0.91%

Notes:

- (1) Statistics Canada, National Income and Expenditure Accounts,
 Table 30 - Cansim Table No 3800003 Second Quarter 2009.
 (2) EB-2007-0606, Settlement Agreement, Page 12.

UNION GAS LIMITED
Calculation of Price Cap Adjustment
For the Year Ended December 31, 2010

Line No.	Particulars (\$000's)	General Service (a)	In-franchise Contract (b)	Total In-franchise (c) = (a+b)	Cost Based Ex-franchise (d)	Total Company (e) = (c+d)
<u>Calculation of Price Cap Base Revenue</u>						
1	2009 Approved Revenue (1)	647,295	126,903	774,198	183,713	957,911
	Current year's pre-cap adjustments:					
2	DSM	(12,933)	(7,637)	(20,570)		(20,570) (2)
3	Upstream Transportation	(61,581)	(8,354)	(69,935)		(69,935) (3)
4	Storage Premium Adjustment	4,618	733	5,351		5,351 (4)
5	Price Cap Base Revenue	<u>577,399</u>	<u>111,644</u>	<u>689,044</u>	<u>183,713</u>	<u>872,757</u>
6	2010 Price Cap Adjustment (Line 5 * PCI %)	<u>5,254</u>	<u>1,016</u>	<u>6,270</u>	<u>1,672</u>	<u>7,942</u>
7	2010 PCI %	0.91% (5)				

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 3, Column (r), adjusted for approved TCPL tolls as per EB-2009-0054, Schedule 3, Page 2, Working Papers, and Enbridge contract LST047 moving to market prices (EB-2005-0551).
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q).
- (3) EB-2009-0275, Rate Order, Working Papers, Schedule 12.
- (4) EB-2009-0275, Rate Order, Working Papers, Schedule 2, Line 8.
- (5) EB-2009-0275, Rate Order, Working Papers, Schedule 1, Page 1, Line 6, Column (c).

UNION GAS LIMITED
Calculation of Storage Premium Adjustment Factor
For the Year Ended December 31, 2010

Line No.	Particulars (\$000's)	
	<u>Calculation of Base Revenue Adjustment</u>	
1	2009 Approved In-franchise Revenue	<u>774,198</u> (1)
	Adjustments to 2009 Base Revenue:	
2	2009 DSM	(20,570) (2)
3	Upstream Transportation	(69,935) (3)
4	Compressor Fuel and UFG	(36,747) (4)
5	In-Franchise Storage	(59,666) (5)
6	Adjusted Base Revenue - In-franchise	<u>587,280</u>
	<u>Calculation of Storage Premium Adjustment Factor for In-franchise Rate Classes</u>	
7	2010 Long Term Storage Premium Adjustment	5,351 (6)
8	Storage Premium Adjustment Factor (line 7/line 6)	0.91%

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 3, Column (r), adjusted for approved TCPL tolls as per EB-2009-0054, Schedule 3, Page 2, Working Papers.
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q).
- (3) EB-2009-0275, Rate Order, Working Papers, Schedule 12.
- (4) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g), adjusted by the 2009 PCI.
- (5) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h), adjusted by the 2009 PCI.
- (6) EB-2009-0275, Rate Order, Working Papers, Schedule 14, Line 10, Column (h).

UNION GAS LIMITED
Summary of 2010 Proposed Rates
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Current Approved Revenue (1) (\$'000's) (a)	Current Approved Rates (2) (cents / m ³) (b)	2009 DSM (\$'000's) (c)	Upstream Transportation (\$'000's) (d)	Compressor Fuel & UFG (\$'000's) (e)	In-Franchise Storage (\$'000's) (f)	Adjusted Revenue (\$'000's) (g) = (c) + (d) + (e) + (f)	Storage Premium Adjustment (\$'000's) (h)	Storage Premium Adjustment (%) (i)	Add Back Compressor Fuel, UFG & Storage (\$'000's) (j)	Adjusted Revenue (\$'000's) (k) = (g) + (h) + (j)	Price Cap Index (\$'000's) (l)	Price Cap Index (%) (m)
Delivery North														
1	R01	133,378	15.2311	(1,967)	(1,216)	(562)	-	129,633	1,181	0.91%	562	131,376	1,196	0.91%
2	R10	22,188	5.8660	(1,696)	(362)	(112)	-	20,018	182	0.91%	112	20,312	185	0.91%
3	R20	7,615	1.4307	(1,221)	(48)	(21)	-	6,325	58	0.91%	21	6,404	58	0.91%
4	R25	2,382	2.2761	-	-	-	-	2,382	22	0.91%	-	2,404	22	0.91%
5	R77	28	30.2312	-	-	-	-	28	0	0.91%	-	28	0	0.91%
6	R100	15,484	0.7226	(1,963)	(165)	(285)	-	14,070	128	0.91%	285	14,483	132	0.91%
7	Total North Delivery	182,075		(6,847)	(1,792)	(981)	-	172,455	1,571		981	175,006	1,593	
In-Franchise South Delivery & Storage														
8	M1	359,762	12.8446	(6,554)	-	(8,865)	(24,750)	319,593	2,912	0.91%	33,614	356,120	3,241	0.91%
9	M2	51,626	4.7537	(2,716)	-	(5,464)	(6,643)	36,803	335	0.91%	12,107	49,245	448	0.91%
10	M4	14,082	2.9384	(2,226)	-	(1,647)	(1,727)	8,482	77	0.91%	3,374	11,934	109	0.91%
11	M5	8,007	2.0622	-	-	(1,376)	(846)	5,785	53	0.91%	2,222	8,059	73	0.91%
12	M7	6,762	2.3985	(846)	-	(973)	(1,243)	3,700	34	0.91%	2,216	5,950	54	0.91%
13	M9	588	2.3983	-	-	(94)	(200)	284	3	0.91%	293	590	5	0.91%
14	M10	5	2.6751	-	-	(1)	(2)	3	0	0.91%	3	5	0	0.91%
15	T1	55,097	1.1309	(1,381)	-	(11,029)	(6,643)	36,044	328	0.91%	17,672	54,045	482	0.91%
16	T3	5,556	1.7285	-	-	(1,187)	(1,197)	3,173	29	0.91%	2,383	5,585	51	0.91%
17	Total South Delivery	501,485		(13,723)	-	(30,634)	(43,250)	413,878	3,771		73,833	491,533	4,473	
18	Total In-Franchise Delivery	683,560		(20,570)	(1,792)	(31,615)	(43,250)	586,332	5,342		74,365	666,539	6,065	

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 4, Column (b).
(2) EB-2009-0275, Rate Order, Working Papers, Schedule 4, Column (c).

UNION GAS LIMITED
Summary of 2010 Proposed Rates
Effective January 1, 2010

Line No.	Particulars	2010 Z-Factor Adjustments (\$000's) (n)	2010 DSM (\$000's) (o)	Add Back Upstream Transportation (\$000's) (p)	Approved Revenue (\$000's) (q)=(k+l+n+o+p)	Approved Rates including Average Use and LRAM (cents / m ³) (r)	Rate Change (%) (s)
Delivery North							
1	R01	(579)	2,164	1,216	135,372	15.5050	1.8%
2	R10	(95)	1,866	362	22,630	5.6520	-3.6%
3	R20	(62)	1,343	48	7,791	1.4680	2.6%
4	R25	(29)	-	-	2,396	2.2899	0.6%
5	R77	(0)	-	-	28	30.6582	1.4%
6	R100	(80)	2,159	165	16,860	0.7423	2.7%
7	Total North Delivery	(845)	7,532	1,792	185,078	-	-
In-franchise South Delivery & Storage							
8	M1	(1,588)	7,209	-	364,981	13.1633	2.5%
9	M2	(241)	2,987	-	52,436	4.8676	2.4%
10	M4	(64)	2,448	-	14,426	3.0459	3.7%
11	M5	(38)	-	-	8,093	2.1087	2.3%
12	M7	(40)	930	-	6,894	2.4455	2.0%
13	M9	(3)	-	-	592	2.4175	0.8%
14	M10	(0)	-	-	5	2.6801	0.2%
15	T1	(196)	1,519	-	55,860	1.1509	1.8%
16	T3	(24)	-	-	5,612	1.7459	1.0%
17	Total South Delivery	(2,197)	15,065	-	508,904	-	-
18	Total In-franchise Delivery	(3,042)	22,627	1,792	693,982	-	-

UNION GAS LIMITED
Summary of 2010 Proposed Rates
Effective January 1, 2010

Line No.	Particulars	Adjustments to 2009 Base Rates												
		Current Approved Revenue (1) (\$'000's) (a)	Current Approved Rates (2) (cents / m ³) (b)	2009 DSM (\$'000's) (c)	Upstream Transportation (\$'000's) (d)	Compressor Fuel & UFG (\$'000's) (e)	In-Franchise Storage (\$'000's) (f)	Adjusted Revenue (\$'000's) (g)=(a+c+d+e+f)	Storage Premium Adjustment (\$'000's) (h)	Storage Premium Adjustment (%) (i)	Add Back Compressor Fuel, UFG & Storage (\$'000's) (j)	Adjusted Revenue (\$'000's) (k)=(g+h+i+j)	Price Cap Index (\$'000's) (l)	Price Cap Index (%) (m)
Northern Transportation and Storage														
1	R01	58,862	6.5019	-	(42,985)	(2,990)	(12,068)	809	7	0.91%	15,058	15,875	145	0.91%
2	R10	21,479	5.6652	-	(17,008)	(595)	(3,859)	18	0	0.91%	4,453	4,471	41	0.91%
3	R20	7,347	4.2827	-	(6,627)	(111)	(489)	120	1	0.91%	600	721	7	0.91%
4	R25	1,193	2.9061	-	(1,192)	-	-	1	0	0.91%	-	1	0	0.91%
5	R100	1,758	-	-	(321)	(1,437)	0	0	0	0.91%	1,436	1,436	13	0.91%
6	Total North Transport and Storage	90,639		-	(68,143)	(5,133)	(19,416)	946	9		21,548	22,503	205	
7	Total In-franchise	774,198		(20,570)	(69,935)	(36,747)	(59,666)	587,279	5,351		96,413	689,042	6,270	
Ex-franchise - Cost Based														
8	M12	179,207						179,207				179,207	1,631	0.91%
9	M13	862						862				862	8	0.91%
10	M16	550						550				550	5	0.91%
11	C1	3,094						3,094				3,094	30	0.91%
12	Total Ex-franchise	183,713		-	-	-	-	183,713	-		-	183,713	1,674	
13	Total Union Gas	957,911		(20,570)	(69,935)	(36,747)	(59,666)	770,993	5,351		96,413	872,755	7,944	

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 4, Column (b).
(2) EB-2009-0275, Rate Order, Working Papers, Schedule 4, Column (c).

UNION GAS LIMITED
Summary of 2010 Proposed Rates
Effective January 1, 2010

Line No.	Particulars	2010 Z-Factor Adjustments (\$'000's) (n)	2010 DSM (\$'000's) (o)	Add Back Upstream Transportation (\$'000's) (p)	Approved Revenue (\$'000's) (q)=(n)+(o)+(p)	Approved Rates including Average Use and LRAM (cents / m ³) (r)	Rate Change (%) (s)
Northern Transportation and Storage							
1	R01	(100)	-	42,995	58,914	6.5076	0.1%
2	R10	(31)	-	17,008	21,489	5.6678	0.0%
3	R20	(3)	-	6,627	7,352	4.2853	0.1%
4	R25	0	-	1,192	1,193	2.9061	0.0%
5	R100	(6)	-	321	1,764	-	-
6	Total North Transport and Storage	(140)	-	68,143	90,709	-	-
7	Total In-franchise	(3,182)	22,627	69,935	784,692	-	-
Ex-franchise - Cost Based							
8	M12	(771)	-	-	180,067	-	0.5%
9	M13	(1)	-	-	869	-	0.8%
10	M16	(1)	-	-	555	-	0.6%
11	C1	(133)	-	-	2,991	-	0.8%
12	Total Ex-franchise	(905)	-	-	184,482	-	-
13	Total Union Gas	(4,087) (1)	22,627	69,935	669,173	-	-

Notes:

(1) EB-2009-0275, Rate Order, Working Papers, Schedule 13, Line 24, Column (b)

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Billing Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSR (4)	Upstream Transportation (5)	Compressor Fuel & LFGs (6)	In-Franchise Storage (7)	Adjusted Revenue (8)	Storage Premium Adjustment (9)	Storage Premium Adjustment (\$000's)	Storage Premium Adjustment (%)	Add Back Compressor Fuel, LFGs & Storage (\$000's)	Adjusted Revenue (\$000's)	Price Cap Index (\$000's)	Price Cap Index (%)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(b)+(d)+(g)	(i)	(j)	(k)=(i)+(g)	(l)=(h)+(k)	(m)	(n)	(o)
Rate 01 General Service																	
1	Monthly Charge	bills	3,548,064	63,865	\$16.00	-	-	-	-	63,865	-	-	-	-	63,865	581	-
2	First 100 m ³	10 m ³	200,224	17,348	8,742	(494)	(305)	(141)	-	16,508	296	-	-	141	16,945	154	-
3	Next 200 m ³	10 m ³	279,988	22,811	8,173	(645)	(399)	(184)	-	21,562	388	-	-	184	22,154	202	-
4	Next 200 m ³	10 m ³	134,082	10,384	7,745	(294)	(182)	(84)	-	9,824	176	-	-	84	10,085	92	-
5	Next 500 m ³	10 m ³	127,758	9,422	7,348	(267)	(165)	(76)	-	8,914	160	-	-	76	9,150	83	-
6	Over 1,000 m ³	10 m ³	133,644	9,448	7,095	(267)	(165)	(76)	-	8,939	161	-	-	76	9,176	83	-
7	Delivery Commodity charge - 01		875,695	68,513	7,9381	(1,967)	(1,216)	(562)	-	65,768	1,181	-	-	562	67,511	614	-
8	Total Delivery - 01		875,695	133,378	15,2311	(1,967)	(1,216)	(562)	-	129,633	1,181	-	0.91%	562	131,376	1,196	0.91%
Gas Transportation																	
9	Fort Frances	10 m ³	13,366	445	3,308	-	(436)	-	-	9	0	-	-	-	10	0	-
10	Western	10 m ³	178,403	6,111	3,454	-	(6,981)	-	-	130	1	-	-	-	131	1	-
11	Northern	10 m ³	397,216	16,415	4,1325	-	(16,065)	-	-	380	3	-	-	-	353	3	-
12	Eastern	10 m ³	316,326	15,015	4,7466	-	(14,695)	-	-	320	3	-	-	-	323	3	-
13	Transportation - 01		905,311	37,988	4,1959	-	(37,177)	-	-	509	7	-	0.91%	-	817	7	0.91%
Storage																	
14	Fort Frances	10 m ³	13,366	253	1,8950	-	(71)	(36)	(146)	-	-	-	-	193	183	2	-
15	Western	10 m ³	178,403	3,377	1,8926	-	(941)	(484)	(1,952)	-	-	-	-	2,436	2,436	23	-
16	Northern	10 m ³	397,216	9,052	2,2798	-	(2,523)	(1,296)	(5,233)	-	-	-	-	6,529	6,529	60	-
17	Eastern	10 m ³	316,326	8,195	2,5905	-	(2,284)	(1,174)	(4,737)	-	-	-	-	5,911	5,911	52	-
18	Storage - 01		905,311	20,876	2,3660	-	(5,816)	(2,990)	(12,068)	-	-	-	-	15,058	15,058	137	0.91%
19	Total Rate 01		875,695	192,240	-	(1,967)	(44,211)	(3,552)	(12,068)	130,442	1,199	-	-	15,620	147,251	1,340	-

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (y)
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z)
- (3) EB-2008-0313, Appendix A, effective October 1, 2009 (Excludes Price Adjustments)
- (4) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q)
- (5) EB-2008-0275, Rate Order, Working Papers, Schedule 4, Column (g)
- (6) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h)
- (7) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h)

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Add Back Transportation (\$000's)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Approved		Rate Change (%) (1a)
						(f) = (i+m+v-p-q)	(g) = (r/a)	(h) = (r/a)	(i) (\$000's)	(j) = (r/a)	(k) = (r/a)	(l) = (r/a)	(m)	(n)	(o) = (a + v + w)	(p) (\$000's)	
Rate 01 General Service																	
1	Monthly Charge	bill			-		64,446	\$18.16	\$19.00	67,413		-	-	3,548,064	67,413	\$19.00	
2	First 100 m ³	10 ³	(145)	543	305		17,803	8,8913	8,5194	17,058		-	(596)	199,627	17,058	8,5448	
3	Next 200 m ³	10 ³	(190)	710	399		23,275	8,3129	7,9652	22,301		-	(834)	279,154	22,301	7,9890	
4	Next 200 m ³	10 ³	(87)	323	182		10,595	7,8019	7,5714	10,152		-	(399)	133,683	10,152	7,5940	
5	Next 500 m ³	10 ³	(79)	293	165		9,613	7,5247	7,2099	9,211		-	(381)	127,377	9,211	7,2315	
6	Over 1,000 m ³	10 ³	(79)	294	165		9,640	7,2132	6,9115	9,237		-	(398)	133,248	9,237	6,9301	
7	Delivery Commodity charge - 01		(579)	2,164	1,216		70,926	8,0994	7,7606	67,959		-	(2,609)	873,086	67,959	7,7838	
8	Total Delivery - 01		(579)	2,164	1,216		135,372	15,4588	15,4588	135,372		-	(2,609)	873,086	135,372	15,5050	1.8%
Gas Transportation																	
9	Fort Frances	10 ³	(0)	-	436		445	3,3311				-	-	13,366	445	3,3311	
10	Western	10 ³	(2)	-	5,981		6,112	3,4257				-	-	178,403	6,112	3,4257	
11	Northern	10 ³	(4)	-	16,965		16,417	4,1331				-	-	397,216	16,417	4,1331	
12	Eastern	10 ³	(3)	-	14,695		15,017	4,7474				-	-	316,326	15,017	4,7474	
13	Transportation - 01		(9)	-	37,177		37,952	4,1365				-	-	905,311	37,952	4,1365	0.0%
Storage																	
14	Fort Frances	10 ³	(1)	-	71		254	1,8361				-	-	13,366	254	1,8361	
15	Western	10 ³	(18)	-	941		3,382	1,8957				-	-	178,403	3,382	1,8957	
16	Northern	10 ³	(40)	-	2,523		9,071	2,2838				-	-	397,216	9,071	2,2838	
17	Eastern	10 ³	(32)	-	2,284		8,213	2,5971				-	-	316,326	8,213	2,5971	
18	Storage - 01		(91)	-	5,818		20,922	2,3111				-	-	905,311	20,922	2,3111	0.2%
19	Total Rate 01		(680)	2,164	44,211		194,286	-				-	(2,609)	873,086	194,286	-	-

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 13.
(2) MCC - Monthly Customer Charge
(3) EB-2009-0275, Rate Order, Working Papers, Schedule 11.

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Billing Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSR (4)	Upstream Transportation (5)	Compressor Fuel & LFG (6)	In-Franchise Storage (7)	Adjusted Revenue (8)	Storage Premium Adjustment (9)	Storage Premium Adjustment (\$000's)	Storage Premium Adjustment (%)	Add Back Compressor Fuel, LFG & Storage (\$000's)	Adjusted Revenue (\$000's)	Price Cap Index (\$200's)	Price Cap Index (%)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(b)-(d)-(f)-(g)	(i)	(j)=\$000's	(k)	(l)=(j)-(k)	(m)	(n)	(o)
Rate 10 General Service																	
1	Monthly Charge	bills	35,539	2,488	\$70.00	-	-	-	-	2,488	-	-	-	-	2,488	-	-
2	First 1,000 m ³	10 ³ m ³	23,216	1,749	7,534	(151)	(32)	(10)	-	1,556	16	16	0.91%	10	1,563	16	0.91%
3	Next 9,000 m ³	10 ³ m ³	143,723	8,618	5,959	(742)	(158)	(49)	-	7,668	80	80	0.91%	49	7,797	81	0.91%
4	Next 20,000 m ³	10 ³ m ³	101,184	5,179	5,118	(446)	(95)	(29)	-	4,609	48	48	0.91%	29	4,686	49	0.91%
5	Next 70,000 m ³	10 ³ m ³	69,488	3,167	4,557	(273)	(58)	(18)	-	2,818	29	29	0.91%	18	2,865	30	0.91%
6	Over 100,000 m ³	10 ³ m ³	40,628	987	2,439	(85)	(18)	(6)	-	878	9	9	0.91%	6	893	9	0.91%
7	Delivery Commodity charge - 10		378,239	19,700	5,203	(1,696)	(382)	(112)	-	17,530	182	182	0.91%	112	17,824	185	0.91%
8	Total Delivery - 10		378,239	22,188	5,860	(1,696)	(382)	(112)	-	20,018	182	182	0.91%	112	20,312	185	0.91%
Gas Transportation																	
9	Fort Frances	10 ³ m ³	2,629	80	3,058	-	(80)	-	-	0	0	0	0.91%	-	0	0	0.91%
10	Western	10 ³ m ³	65,506	2,066	3,134	-	(2,064)	-	-	2	0	0	0.91%	-	2	0	0.91%
11	Northern	10 ³ m ³	146,303	5,650	3,815	-	(5,643)	-	-	7	0	0	0.91%	-	7	0	0.91%
12	Eastern	10 ³ m ³	164,703	7,371	4,456	-	(7,363)	-	-	9	0	0	0.91%	-	9	0	0.91%
13	Transportation - 10		379,141	15,167	4,006	-	(15,150)	-	-	16	0	0	0.91%	-	16	0	0.91%
Storage																	
14	Fort Frances	10 ³ m ³	2,629	32	1,239	-	(5)	(3)	(20)	-	-	-	0.91%	23	23	0	0.91%
15	Western	10 ³ m ³	65,506	794	1,216	-	(234)	(75)	(485)	-	-	-	0.91%	560	560	5	0.91%
16	Northern	10 ³ m ³	146,303	2,339	1,586	-	(688)	(220)	(1,430)	-	-	-	0.91%	1,650	1,650	15	0.91%
17	Eastern	10 ³ m ³	164,703	3,147	1,908	-	(926)	(297)	(1,924)	-	-	-	0.91%	2,221	2,221	20	0.91%
18	Storage - 10		379,141	6,311	1,646	-	(1,856)	(595)	(3,659)	-	-	-	0.91%	4,453	4,453	41	0.91%
19	Total Rate 10		378,239	43,667	-	(1,696)	(17,370)	(706)	(3,659)	20,035	183	183	0.91%	4,565	24,783	226	0.91%

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (y)
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z)
- (3) EB-2008-0313, Appendix A, effective October 1, 2009 (Excludes Price Adjustments)
- (4) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q)
- (5) EB-2008-0275, Rate Order, Working Papers, Schedule 12
- (6) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g); Updated for 2009 PCI
- (7) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h); Updated for 2009 PCI

UNION GAS LIMITED
 Northern & Eastern Operations Area
 In-Franchise Customers
 Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Acct Bk. Transmission (\$000's)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Adjusted			Rate Change (%)
						(i) = (a)	(r) = ((1+10+pr))	(s) = (r/a)	(t)	(u) = (t/r)	(v)	(w)	(x) = (a+v+w)	(y)	(z) = (y/x)	(aa)		
Rate 10 General Service																		
1	Monthly Charge	bills		-	-	2,488	\$70.00									2,488	\$70.00	
2	Monthly Delivery Charge - All Zones																	
3	First 1,000 m ³	10 m ³	(8)	166	32	1,788	7,7032									1,788	7,2771	
4	Next 9,000 m ³	10 m ³	(41)	816	158	8,811	6,1304									8,811	5,7914	
5	Next 20,000 m ³	10 m ³	(25)	491	95	5,296	5,2337									5,296	4,9442	
6	Next 70,000 m ³	10 m ³	(15)	300	58	3,238	4,6595									3,238	4,4018	
7	Over 100,000 m ³	10 m ³	(95)	1,866	362	1,009	2,4844									1,009	2,3470	
	Delivery Commodity charge - 10					20,142	5,3252									20,142	5,0307	
8	Total Delivery - 10		(95)	1,866	362	22,630	5,9623									22,630	5,6520	-3.6%
Gas Transportation																		
9	Fort Frances	10 m ³	(0)	-	80	80	3,0508									80	3,0598	
10	Western	10 m ³	(0)	-	2,064	2,066	3,1542									2,066	3,1542	
11	Northern	10 m ³	(0)	-	5,643	5,649	3,8614									5,649	3,9614	
12	Eastern	10 m ³	(0)	-	7,363	7,371	4,4755									7,371	4,4755	
13	Transportation - 10		(1)		15,150	15,167	4,0004									15,167	4,0004	0.0%
Storage																		
14	Fort Frances	10 m ³	(0)	-	9	32	1,2141									32	1,2141	
15	Western	10 m ³	(5)	-	234	794	1,2118									794	1,2118	
16	Northern	10 m ³	(11)	-	688	2,342	1,6010									2,342	1,6010	
17	Eastern	10 m ³	(13)	-	926	3,154	1,9149									3,154	1,9149	
18	Storage - 10		(30)		1,858	6,322	1,6674									6,322	1,6674	0.2%
19	Total Rate 10		(126)	1,866	17,370	44,119	-									44,119	-	

Notes:
 (1) EB-2009-0275, Rate Order, Working Papers, Schedule 13.
 (2) MCC - Monthly Customer Charge.
 (3) EB-2009-0275, Rate Order, Working Papers, Schedule 11.

UNION GAS LIMITED
 Northern & Eastern Operations Area
 In-Franchise Customers
 Effective January 1, 2010

Adjustments to 2009 Base Rates																
Line No.	Particulars	Billing Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSM (4)	Upstream Transportation (5)	Compressor Fuel & UFG (6)	In-Franchise Storage (7)	Adjusted Revenue (h)=(b)+(e)+(g)	Storage Premium Adjustment (i)	Storage Premium Adjustment (%) (j)	Add Back Compressor Fuel UFG & Storage (k)=(j)-(i)-(g)	Adjusted Revenue (l)=(h)+(k)	Price Cap Index (\$000's)	Price Cap Index (%) (n)
1	Rate 20 Medium Volume Firm Service															
	Monthly Charge	bills	768	599	\$779.53	-	-	-	-	599	-	-	-	599	5	
2	Monthly Demand Charge															
	First 70,000 m ³	10 m ³ /d	22,606	4,560	20,171.9	-	-	-	-	4,560	47	-	-	4,607	42	
3	All over 70,000 m ³	10 m ³ /d	6,468	767	11,862.1	-	-	-	-	767	8	-	-	775	7	
4	Monthly Commodity Charge															
	First 852,000 m ³	10 m ³	360,406	1,182	0,328.0	(902)	(36)	(16)	-	229	2	-	16	246	2	
5	All over 852,000 m ³	10 m ³	171,896	418	0,242.9	(319)	(13)	(6)	-	81	-	-	6	87	1	
6	Delivery (Commodity/Demand)	10 m ³	532,305	6,927	1,301.3	(1,221)	(48)	(21)	-	5,637	58	0.91%	21	5,715	52	
7	Transportation Account Charge	10 m ³	408	90	\$2,919.87	-	-	-	-	90	-	-	-	90	1	
8	Total Delivery - 20		532,305	7,815	14,307	(1,221)	(48)	(21)	-	6,325	58	-	21	6,404	58	0.91%
9	Gas Supply Demand Charge															
	Fort Frances															
10	Western	10 m ³	2,664	798	29,952.4	-	-	(21)	(80)	22	-	-	101	124	1	
11	Northern	10 m ³	942	456	48,408.5	-	-	(12)	(46)	13	0	-	58	71	1	
12	Eastern	10 m ³	4,757	3,044	63,996.6	-	(2,574)	(79)	(307)	85	1	-	386	471	4	
13	Commodity Transportation 1															
	Fort Frances	10 m ³	-	-	2,426.6	-	-	-	-	-	-	-	-	-	-	
14	Western	10 m ³	25,318	624	2,463.5	-	(624)	-	-	-	-	-	-	-	-	
15	Northern	10 m ³	10,073	292	2,501.4	-	-	-	-	-	-	-	-	-	-	
16	Eastern	10 m ³	55,824	1,827	3,272.1	-	(1,827)	-	-	-	-	-	-	-	-	
17	Commodity Transportation 2															
	Fort Frances	10 m ³	-	-	0,155.1	-	-	-	-	-	-	-	-	-	-	
18	Western	10 m ³	11,140	19	0,168.7	-	-	(19)	-	-	-	-	-	-	-	
19	Northern	10 m ³	10,162	27	0,263.5	-	(27)	-	-	-	-	-	-	-	-	
20	Eastern	10 m ³	59,036	205	0,347.1	-	(205)	-	-	-	-	-	-	-	-	
21	Storage (GJ/s)															
	Demand	GJ/d	4,632	52	11,217	-	-	-	(52)	-	-	-	52	52	0	
22	Commodity	GJ	16,065	4	0,240	-	-	-	(4)	-	-	-	4	4	0	
23	Gas Supply Transportation - 20		171,854	7,347	4,282.7	-	(6,627)	(111)	(485)	120	1	0.91%	600	721	7	0.91%
24	Total Rate 20		532,305	14,963	-	(1,221)	(6,675)	(132)	(485)	6,445	59	-	621	7,125	65	

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (c);
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (c);
- (3) EB-2009-0313, Appendix A, effective October 1, 2009; Excludes Price Adjustments;
- (4) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (c);
- (5) EB-2009-0275, Rate Order, Working Papers, Schedule 12;
- (6) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g); Updated for 2009 PCI;
- (7) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h); Updated for 2009 PCI;

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Approved			Rate Change (%)
				2010 DSM (\$000's)	Add Back Upstream Transportation (\$000's)	Proposed Revenue (\$000's)	Proposed Rates (cents/m ³)	Proposed Revenue (\$000's)	Proposed Rates (cents/m ³)	Average Use Volume Adjustment (v)	LRAM Volume Adjustment (w)	Usage including AU & LRAM (x) = (a + v + w)	Revenue (\$000's)	Rate (cents/m ³)	(z) = (y/x)	
			(o)	(p)	(q) = (re)	(r) = (f+m+o+p+q)	(s) = (r/a)	(t) = (r/a)	(u) = (t/a)	(v)	(w)	(x) = (a + v + w)	(y)	(z) = (y/x)	(aa)	
Rate 20 Medium Volume Firm Service																
1	Monthly Charge	bills		-	-	604	\$786.62			-	-	768	604	\$786.62		
2	Monthly Demand Charge															
3	First 70,000 m ³	10 ³ /m ³	(53)	-	-	4,596	20,330.4			-	-	22,606	4,596	20,330.4		
4	All over 70,000 m ³	10 ³ /m ³	(9)	-	-	773	11,955.3			-	-	6,468	773	11,955.3		
5	Monthly Commodity Charge															
6	First 852,000 m ³	10 ³ /m ³		982	36	1,277	0.3512			-	(1,040)	359,366	1,277	0.3553		
7	All over 852,000 m ³	10 ³ /m ³	(62)	351	13	451	0.2693			-	(496)	171,402	451	0.2831		
8	Delivery (Commodity/Demand) Transportation Account Charge	10 ³ /m ³		1,343	48	7,067	1,333.2			-	(1,536)	530,768	7,067	1,337.1		2.7%
9	Total Delivery - 20		(62)	1,343	48	7,791	1,463.7			-	(1,536)	530,768	7,791	1,468.0		2.6%
Gas Supply Demand Charge																
10	Fort Frances	10 ³ /m ³	(1)	-	-	-	28,370.4			-	-	-	-	28,370.4		
11	Western	10 ³ /m ³	(0)	-	675	789	29,976.2			-	-	2,864	799	29,976.2		
12	Northern	10 ³ /m ³	(0)	-	386	456	48,451.5			-	-	942	456	48,451.5		
13	Eastern	10 ³ /m ³	(2)	-	2,574	3,048	64,065.4			-	-	4,757	3,048	64,065.4		
14	Commodity Transportation 1															
15	Fort Frances	10 ³ /m ³	-	-	-	-	2,426.6			-	-	-	-	2,426.6		
16	Western	10 ³ /m ³	-	-	624	624	2,463.5			-	-	25,318	624	2,463.5		
17	Northern	10 ³ /m ³	-	-	292	292	2,901.4			-	-	10,073	292	2,901.4		
18	Eastern	10 ³ /m ³	-	-	1,827	1,827	3,272.1			-	-	55,824	1,827	3,272.1		
19	Commodity Transportation 2															
20	Fort Frances	10 ³ /m ³	-	-	-	-	0.1551			-	-	-	-	0.1551		
21	Western	10 ³ /m ³	-	-	19	19	0.1687			-	-	11,140	19	0.1687		
22	Northern	10 ³ /m ³	-	-	27	27	0.2635			-	-	10,162	27	0.2635		
23	Eastern	10 ³ /m ³	-	-	205	205	0.3471			-	-	59,036	205	0.3471		
24	Storage (GJs)	GJ/d	(0)	-	-	52	11,251			-	-	4,632	52	11,251		
25	Demand	GJ	(0)	-	-	4	0.242			-	-	16,085	4	0.242		
26	Commodity		(3)	-	6,527	7,350	4,284.2			-	-	171,554	7,350	4,285.3		0.1%
27	Gas Supply Transportation - 20		(65)	1,343	6,675	15,141	-			-	(1,536)	530,768	15,143	-		
28	Total Rate 20															

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 13
(2) MCC - Monthly Customer Charge
(3) EB-2009-0275, Rate Order, Working Papers, Schedule 11

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No	Particulars	Billing Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSM (4)	Upstream Transportation (5)	Compressor Fuel & UFG (6)	In-Franchise Storage (7)	Adjusted Revenue (h)=(b)+(e)+(f)+(g)	Storage Premium Adjustment (\$000's)	Storage Premium Adjustment (%)	Add Back Compressor Fuel, UFG & Storage (\$000's)	Adjusted Revenue (i)=(h)+(k)	Price Cap Index (\$000's)	Price Cap Index (%)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)		(i)	(j)	(k) = (j)+(g)		(m)	(n)
Rate 25 Large Volume Interruptible Service																
1	Monthly Charge	Bills	950	180	\$182.88	-	-	-	-	180	-	-	-	180	2	-
2	Monthly Delivery Charge	10' m ³	104 645	2 157	2 0609	-	-	-	-	2 157	22	-	-	2 178	20	-
3	Transportation Account Charge	10' m ³	204	45	\$213.97	-	-	-	-	45	-	-	-	45	0	-
4	Total Delivery - 25		104 845	2 382	2 2761	-	-	-	-	2 382	22	0.91%	-	2 404	22	0.91%
5	Gas Supply Transportation	10' m ³	41 048	1 193	2 9661	-	(1 192)	-	-	1	0	-	-	1	0	-
6	Total Rate 25		104 845	3 575	-	-	(1 192)	-	-	2 383	22	-	-	2 404	22	0.91%
Rate 27 Wholesale Transportation Service																
7	Customer Charge	Bills	12	2	\$144.91	-	-	-	-	2	-	-	-	2	0	-
8	Monthly Delivery Demand Charge	10' m ³	92	26	28 3493	-	-	-	-	26	0	-	-	26	0	-
9	Total Rate 27		92	28	30 2312	-	-	-	-	28	0	0.91%	-	28	0	0.91%

Notes:

- (1) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (v).
- (2) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (z).
- (3) EB-2009-0313, Appendix A, effective October 1, 2009 (Excludes Price Adjustments).
- (4) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (q).
- (5) EB-2009-0275, Rate Order Working Papers, Schedule 12.
- (6) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (g).
- (7) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (n); Updated for 2009 PCI

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Add Back Upstream Transportation (\$000's)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Approved			Rate Change (%)
						(f) = (1)+(6)+(7)	(g) = (f) / (5)	(h) = (f) / (a)	(i) = (f) / (a)	(j) = (f) / (a)	(k) = (f) / (a)	(l) = (f) / (a)	(m) = (f) / (a)	(n) = (f) / (a)	(o) = (f) / (a)	(p) = (f) / (a)	(q) = (f) / (a)	
Rate 25 Large Volume Interruptible Service																		
1	Monthly Charge	bills	-	-	-	-	182	\$191.61	-	-	-	-	960	182	\$191.61	-	-	
2	Monthly Delivery Charge	10' m ³	-	-	-	-	2,169	2,072.7	-	-	-	-	104,645	2,169	2,072.7	-	-	
3	Transportation Account Charge	bills	-	-	-	-	45	\$221.87	-	-	-	-	204	45	\$221.87	-	-	
4	Total Delivery - 25		-	-	-	-	2,396	2,289.7	-	-	-	-	104,845	2,396	2,289.7	-	0.6%	
5	Gas Supply Transportation	10' m ³	-	-	1,192	1,192	1,193	2,906.1	-	-	-	-	41,048	1,193	2,906.1	-	-	
6	Total Rate 25		-	-	1,192	1,192	3,589	-	-	-	-	-	104,845	3,589	-	-	-	
Rate 77 Wholesale Transportation Service																		
7	Customer Charge	bills	-	-	-	-	2	\$146.23	-	-	-	-	12	2	\$146.23	-	-	
8	Monthly Delivery Demand Charge	10' m ³	-	-	-	-	27	28,750.1	-	-	-	-	92	27	28,750.1	-	-	
9	Total Rate 77		-	-	-	-	28	30,658.2	-	-	-	-	92	28	30,658.2	-	1.4%	

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 13.
(2) MCC - Monthly Customer Charge.
(3) EB-2009-0275, Rate Order, Working Papers, Schedule 11.

UNION GAS LIMITED
 Northern & Eastern Operations Area
 In-Franchise Customers
 Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Billing Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSM (4)	Upstream Transportation (5)	Compressor Fuel & LPG (6)	In-Franchise Storage (7)	Adjusted Revenue (8)	Storage Premium Adjustment (9)	Storage Premium Adjustment (%)	Add Back Compressor Fuel, LPG & Storage (10)	Adjusted Revenue (11)	Price Cap Index (12)	Price Cap Index (%)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (b-d-e-f+g)	(i)	(j)	(k) = (10+g)	(l) = (11+k)	(m)	(n)
1	Rate 100 Large Volume Firm Service															
2	Monthly Charge	bills	232	181	\$779.53	-	-	-	-	181	-	-	-	181	2	
3	Demand	10 ³ m ³ /d	93,366	11,108	11,834.1	-	-	-	-	11,108	103	-	-	11,211	102	
4	Commodity	10 ³ m ³	2,281,152	5,144	0.2255	(1,963)	(1,65)	(285)	-	2,731	25	-	285	3,040	28	
5	Delivery (Commodity/Demand)		2,281,152	16,252	0.7124	(1,963)	(1,65)	(285)	-	13,838	128	0.91%	285	14,251	130	
6	Transportation Account Charge	bills	232	51	\$219.87	-	-	-	-	51	-	-	-	51	0	
7	Total Delivery - 100		2,281,152	16,484	0.7226	(1,963)	(1,65)	(285)	-	14,070	128	-	285	14,483	132	0.91%
8	Gas Supply Demand Charge															
9	For Frances	10 ³ m ³ /d	-	-	45,9252	-	-	-	-	-	-	-	-	-	-	-
10	Western	10 ³ m ³ /d	-	-	47,711	-	-	-	-	-	-	-	-	-	-	-
11	Northern	10 ³ m ³ /d	-	-	69,332	-	-	-	-	-	-	-	-	-	-	-
12	Eastern	10 ³ m ³ /d	-	-	87,4991	-	-	-	-	-	-	-	-	-	-	-
13	Commodity Transportation 1															
14	For Frances	-	-	-	4,390	-	-	-	-	-	-	-	-	-	-	-
15	Western	10 ³ m ³	-	-	4,497	-	-	-	-	-	-	-	-	-	-	-
16	Northern	10 ³ m ³	-	-	4,7351	-	-	-	-	-	-	-	-	-	-	-
17	Eastern	10 ³ m ³	-	-	5,0132	-	-	-	-	-	-	-	-	-	-	-
18	Commodity Transportation 2															
19	For Frances	-	-	-	0,1551	-	-	-	-	-	-	-	-	-	-	-
20	Western	10 ³ m ³	-	-	0,1897	-	-	-	-	-	-	-	-	-	-	-
21	Northern	10 ³ m ³	-	-	0,2535	-	-	-	-	-	-	-	-	-	-	-
22	Eastern	10 ³ m ³	-	-	0,3471	-	-	-	-	-	-	-	-	-	-	-
23	Storage (GJs)															
24	Demand	GJ/d	138,036	1,548	11,217	-	(321)	(1,227)	-	-	-	-	1,227	1,227	11	
25	Commodity	GJ	871,877	209	0.240	-	(321)	(209)	-	-	-	-	209	209	2	
26	Gas Supply - 100		-	1,758	-	-	(321)	(1,437)	-	-	-	-	1,436	1,436	13	0.91%
27	Total Rate 100		2,281,152	18,241	-	(1,963)	(487)	(1,723)	-	14,070	128	-	1,721	15,820	145	

Notes:

- (1) ES-2008-0220, Rate Order, Working Papers, Schedule 4, Column (y)
- (2) ES-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z)
- (3) ES-2008-0313, Appendix A, effective October 1, 2009 (Excludes Price Adjustments)
- (4) ES-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q)
- (5) ES-2008-0275, Rate Order, Working Papers, Schedule 12
- (6) ES-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g); Updated for 2009 PCI
- (7) ES-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h); Updated for 2009 PCI

UNION GAS LIMITED
Northern & Eastern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Add Back Upstream Transportation (\$000's)	Prior to MCC Change (2)		MCC Change (2)		Volume Adjustments			Approved		Rate Change (%)
						Proposed Revenue (\$000's)	Proposed Rates (cents / m ³)	Proposed Revenue (\$000's)	Proposed Rates (cents / m ³)	Average Use Volume Adjustment (v)	LRAM Volume Adjustment (w)	Usage including AU & LRAM (x) = (a + v + w)	Revenue (\$000's)	Rules (cents / m ³)	
			(o)	(p)	(q) = (+)	(r) = (t+m+p+q)	(s) = (r / d)	(t)	(u) = (t / a)	(v)	(w)	(x) = (a + v + w)	(y)	(z) = (y / x)	(3a)
Rate 100 Large Volume Firm Service															
1	Monthly Charge	Bills	-	-	-	182	\$798.62	-	-	-	-	232	182	\$798.62	-
2	Demand	10 ³ m ³ /d	(80)	-	-	11,233	12.0286	-	-	-	-	93,386	11,233	12.0286	-
3	Commodity	10 ³ m ³	-	2,159	-	5,393	0.2364	-	-	-	(8,725)	2,271,427	5,393	0.2374	-
4	Delivery (Commodity/Demand)		(80)	-	-	165	0.7288	-	-	-	-	2,271,427	16,626	0.7320	-
5	Transportation Account Charge	Bills	-	2,159	-	16,626	\$221.87	-	-	-	-	232	51	\$221.87	2.7%
6	Total Delivery - 100		(80)	2,159	-	16,660	0.7391	-	-	-	(8,725)	2,271,427	16,660	0.7423	2.7%
Gas Supply Demand Charge															
7	Fort Frances	10 ³ m ³ /d	-	-	-	-	45.9252	-	-	-	-	-	-	45.9252	-
8	Western	10 ³ m ³ /d	-	-	-	-	47.7711	-	-	-	-	-	-	47.7711	-
9	Northern	10 ³ m ³ /d	-	-	-	-	69.3032	-	-	-	-	-	-	69.3032	-
10	Eastern	10 ³ m ³ /d	-	-	-	-	87.4891	-	-	-	-	-	-	87.4891	-
Commodity Transportation 1															
11	Fort Frances	-	-	-	-	-	4.3790	-	-	-	-	-	-	4.3790	-
12	Western	10 ³ m ³	-	-	-	-	4.4067	-	-	-	-	-	-	4.4067	-
13	Northern	10 ³ m ³	-	-	-	-	4.7351	-	-	-	-	-	-	4.7351	-
14	Eastern	10 ³ m ³	-	-	-	-	5.0132	-	-	-	-	-	-	5.0132	-
Commodity Transportation 2															
15	Fort Frances	-	-	-	-	-	0.1551	-	-	-	-	-	-	0.1551	-
16	Western	10 ³ m ³	-	-	-	-	0.1687	-	-	-	-	-	-	0.1687	-
17	Northern	10 ³ m ³	-	-	-	-	0.2635	-	-	-	-	-	-	0.2635	-
18	Eastern	10 ³ m ³	-	-	-	-	0.3471	-	-	-	-	-	-	0.3471	-
Storage (GJ's)															
19	Demand	GJ/d	(6)	-	321	1,853	11.251	-	-	-	-	138,036	1,553	11.251	-
20	Commodity	GJ	(6)	-	-	211	0.242	-	-	-	-	871,977	211	0.242	-
21	Gas Supply - 100			-	-	1,764	-	-	-	-	-	-	1,764	-	-
22	Total Rate 100		(86)	2,159	-	18,624	-	-	-	-	(8,725)	2,271,427	18,624	-	-

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 13.
(2) MCC - Monthly Customer Charge.
(3) EB-2009-0275, Rate Order, Working Papers, Schedule 11.

UNION GAS LIMITED
Southern Operations Area
In-Franchise Customers
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Gaining Units	Current Forecast (1) (\$000's)	Current Approved Revenue (2) (\$000's)	Current Approved Rates (3) (cents/m ³)	2009 DSM (4) (\$000's)	Upstream Transportation (5) (\$000's)	Compressor Fuel & UFG (6) (\$000's)	In-Franchise Storage (7) (\$000's)	Adjusted Revenue (8) (\$000's)	Storage Premium Adjustment (9) (\$000's)	Storage Premium Adjustment (%) (10)	Air Back Compressor Fuel UFG & Storage (11) (\$000's)	Adjusted Revenue (12) (\$000's)	Price Cap Index (m)	Price Cap Index (%) (n)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (b) - (d) + (e) + (f) + (g)	(i)	(j)	(k) = (i) - (11) - (g)	(l) = (h) + (k)	(m)	(n)
M1																
1	Monthly Charge	bills	11,761,016	211,698	\$18.00	-	-	-	-	211,698	-	-	-	211,698	1,926	-
2	Monthly Delivery Commodity Charge															
3	First 100 m ³		920,394	42,969	4.6665	(2,352)	-	(1,895)	-	38,721	1,045	-	1,895	41,662	379	-
4	Next 150 m ³	10 m ³	768,948	34,952	4.4284	(1,864)	-	(1,502)	-	30,686	828	-	1,502	33,016	300	-
5	All over 250 m ³	10 m ³	1,106,421	42,709	3.8501	(2,338)	-	(1,884)	-	38,487	1,039	-	1,884	41,410	377	-
6	Total Delivery - M1		2,795,763	331,428	11.8547	(6,554)	-	(5,281)	-	319,593	2,912	0.91%	5,281	327,786	2,963	0.91%
7	Storage (8)	10 m ³	2,862,765	28,334	0.9699	-	-	(3,594)	(24,750)	-	-	-	28,334	28,334	258	0.91%
8	Total Rate M1		2,795,763	359,762	-	(6,554)	-	(8,865)	(24,750)	319,593	2,912	-	33,614	356,119	3,241	-
M2																
9	Monthly Charge	bills	83,737	5,862	\$70.00	-	-	-	-	5,862	-	-	-	5,862	-	-
10	Monthly Delivery Commodity Charge															
11	First 1,000 m ³	10 m ³	75,985	2,954	3.7565	(205)	-	(309)	-	2,340	25	-	309	2,674	28	-
12	Next 6,000 m ³	10 m ³	369,337	13,608	3.6845	(979)	-	(1,473)	-	11,556	121	-	1,473	12,750	135	-
13	All over 20,000 m ³	10 m ³	334,439	10,744	3.2126	(773)	-	(1,140)	-	8,637	94	-	1,140	9,871	105	-
14	Total Delivery - M2		1,083,376	43,604	4.0248	(2,716)	-	(4,096)	-	36,803	335	0.91%	4,096	41,224	375	0.91%
15	Storage (8)	10 m ³	1,100,903	8,021	0.7289	-	-	(1,378)	(6,643)	-	-	-	8,021	8,021	73	0.91%
16	Total Rate M2		1,083,376	51,625	-	(2,716)	-	(5,464)	(6,643)	36,803	335	-	12,107	49,245	448	-

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (i)
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z)
- (3) EB-2009-0313, Appendix A, effective October 1, 2009 (Excludes Price Adjustments)
- (4) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (d)
- (5) EB-2009-0275, Rate Order, Working Papers, Schedule 12
- (6) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g): Updated for 2009 PCI
- (7) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h): Updated for 2009 PCI
- (8) EB-2009-0275, Rate Order, Working Papers, Schedule 6

UNION GAS LIMITED
 Southern Operations Area
 In-Franchise Customers
 Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Adm Back Upstream Transportation (\$000's)	Prior to MCC Change (2)			MCC Change (2)		Volume Adjustments			Approved	Rate Change (%)
						(g) = (e)	(f) = (b-m-o+p-q)	(s) = (r/a)	Proposed Revenue (\$000's)	Proposed Rates (cents/m ³)	(t) = (i/a)	(u) = (j/a)	(v)		
M1															
1	Monthly Charge	10 ³ m ³	-	-	-	-	213,625	\$18.16	223,459	\$19.00	-	-	11,761,016	223,459	\$19.00
2	First 100 m ³	10 ³ m ³	(498)	2,587	-	44,130	4,7946	4,4112	40,600	4,4112	(5,522)	(4,470)	910,401	40,600	4,4586
3	Next 150 m ³	10 ³ m ³	(395)	2,050	-	34,972	4,5481	4,1843	32,175	4,1843	(4,614)	(3,735)	760,599	32,175	4,2302
4	All over 250 m ³	10 ³ m ³	(495)	2,572	-	43,863	3,9644	3,6473	40,355	3,6473	(6,639)	(5,374)	1,094,409	40,355	3,6874
5	Total Delivery - M1		(1,389)	7,209	-	336,589	12.0393	12.0393	336,589	12.0393	(16,775)	(13,578)	2,765,410	336,589	12,1714
6	Storage (8)	10 ³ m ³	(200)	-	-	-	28,392	0.9919	-	-	-	-	2,862,265	28,392	0.9919
7	Total Rate M1		(1,589)	7,209	-	-	364,981	-	-	-	(16,775)	(13,578)	2,765,410	364,981	-
M2															
8	Monthly Charge	10 ³ m ³	-	-	-	-	5,862	\$70.00	-	-	-	-	83,737	5,862	\$70.00
9	First 1 000 m ³	10 ³ m ³	(14)	226	-	2,915	3,8357	(456)	-	-	(456)	(258)	75,271	2,915	3,8720
10	Next 6 000 m ³	10 ³ m ³	(67)	1,077	-	13,895	3,7821	(2,216)	-	-	(2,216)	(1,254)	365,367	13,895	3,7978
11	Next 13 000 m ³	10 ³ m ³	(52)	834	-	10,757	3,5431	(1,922)	-	-	(1,922)	(1,031)	300,762	10,757	3,5767
12	All over 20 000 m ³	10 ³ m ³	(53)	650	-	10,971	3,2803	(2,007)	-	-	(2,007)	(1,135)	331,298	10,971	3,3114
13	Total Delivery - M2		(187)	2,987	-	44,359	4.0982	4.0982	-	-	(6,500)	(3,677)	1,073,198	44,359	4,1371
14	Storage (8)	10 ³ m ³	(55)	-	-	-	8,040	0.7305	-	-	-	-	1,100,503	8,040	0.7305
15	Total Rate M2		(241)	2,987	-	-	52,439	-	-	-	(6,500)	(3,677)	1,073,198	52,439	-

Notes:
 (1) EB-2009-0275, Rate Order, Working Papers, Schedule 13
 (2) MCC - Monthly Customer Charge.
 (3) EB-2009-0275, Rate Order, Working Papers, Schedule 11

UNION GAS LIMITED
 Southern Operations Area
 In-Franchise Customers
 Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Selling Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSI (4)	Upstream Transportation (5)	Compressor Fuel & UFG (6)	In-Franchise Storage (7)	Adjusted Revenue (h)=(b)+(e)+(g)	Storage Premium Adjustment (\$000's)	Storage Premium Adjustment (%) (i)	Storage Premium Adjustment (%) (j)	Adj Back Compressor Fuel, UFG & Storage (\$'000's)	Adjusted Revenue (l)=(h)+(k)	Price Cap Index (\$'000's)	Price Cap Index (%) (n)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)					(k) = (i)+(j)+(g)		(m)	
M4 Firm Commercial/Industrial Contract Rate																	
Monthly Demand Charge																	
1	First 8,450 m ³	10 ³ m ³ /d	17,211	7,797	45,3025	-	-	-	(1,418)	6,379	58			1,418	7,855	71	
2	Next 19,700 m ³	10 ³ m ³ /d	7,939	1,560	19,6522	-	-	-	(284)	1,277	12			284	1,572	14	
3	All over 28,150 m ³	10 ³ m ³ /d	860	140	16,3226	-	-	-	(26)	115	1			26	141	1	
Monthly Delivery Commodity Charge																	
4	First Block	10 m ³	475,240	4,563	0,9602	(2,216)	-	(1,640)	-	708	6			1,640	2,354	21	
5	All remaining use	10 m ³	3,998	21	0,5259	(10)	-	(8)	-	3	0			8	11	0	
6	Total Delivery - M4		479,238	14,082	2,5394	(2,226)	-	(1,647)	(1,727)	8,482	77		0.91%	3,374	11,934	109	0.91%
7	Total Rate M4		479,238	14,082	-	(2,226)	-	(1,647)	(1,727)	8,482	77			3,374	11,934	109	
MSA Interruptible Commercial/Industrial Contract Rate																	
Firm contracts																	
8	Monthly Demand Charge	10 ³ m ³ /d	2,686	737	27,4441	-	-	-	(70)	667	6			70	743	7	
9	Monthly Delivery Commodity Charge	10 ³ m ³	64,630	1,217	1,8028	-	-	(215)	-	1,002	9			215	1,226	11	
10	Total Delivery - Firm MSA		64,630	1,954	3,0232	-	-	(215)	(70)	1,669	15		0.91%	285	1,959	18	0.91%
Interruptible contracts																	
11	Monthly Charge	10 ³ m ³	1,632	816	\$499.70	-	-	-	-	816	-			-	816	7	
12	Delivery Commodity Charge (Avg Price)	10 ³ m ³	323,646	5,237	1,6182	-	-	(1,161)	(776)	3,300	38			1,937	5,275	48	
13	Total Delivery - Interruptible MSA		323,646	6,053	1,8702	-	-	(1,161)	(776)	4,116	38		0.91%	1,937	6,050	85	0.91%
14	Total Rate MSA		388,276	8,007	-	-	-	(1,376)	(846)	5,785	53			2,222	8,009	73	

Notes:

- (1) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (y)
- (2) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (z)
- (3) EB-2009-0313, Appendix A, effective October 1, 2009 (Excludes Price Adjustments)
- (4) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (g)
- (5) EB-2009-0275, Rate Order Working Papers, Schedule 12
- (6) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (g), Updated for 2009 PCI
- (7) EB-2008-0220, Rate Order Working Papers, Schedule 4, Column (h), Updated for 2009 PCI

UNION GAS LIMITED
Southern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Add Back Upstream Transportation (\$000's)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Approved			
						(p)	(q) = (e)	(r) = (f+m+o+p+q)	Proposed Revenue (\$000's)	Proposed Rates (cents / m ³)	(s) = (r / a)	(t)	(u) = (t / a)	(v)	Average Use Volume Adjustment (v)	LRAM Volume Adjustment (3) (w)	(x) = (a + v + w)	Usage including AU & LRAM
M4 Firm Commercial/Industrial Contract Rate																		
Monthly Demand Charge																		
1	First	10 m ³ /d	(53)	-	-	-	7,874	467,485	-	-	-	-	-	17,211	7,574	45,7485		
2	Next	10 m ³ /d	(11)	-	-	-	1,576	19,8487	-	-	-	-	-	7,939	1,576	19,8487		
3	All over	28 150 m ³	(1)	-	-	-	142	16,4833	-	-	-	-	-	860	142	16,4833		
Monthly Delivery Commodity Charge																		
4	First Block	10 m ³	-	2,437	-	-	4,813	1,0127	-	-	-	-	(5,563)	469,877	4,813	1,0247		
5	All remaining use	10 m ³	-	11	-	-	22	0,5518	-	-	-	-	(12)	3,951	22	0,5612		
6	Total Delivery - M4		(64)	2,448	-	-	14,456	3,0702	-	-	-	-	(5,610)	473,828	14,426	3,0459		3.7%
7	Total Rate M4		(64)	2,448	-	-	14,426	-	-	-	-	-	(5,610)	473,828	14,426	-		
MSA Interruptible Commercial/Industrial Contract Rate																		
Firm contracts																		
8	Monthly Demand Charge	10 m ³ /d	(5)	-	-	-	745	27,7229	-	-	-	-	-	2,686	745	27,7229		
9	Monthly Delivery Commodity Charge	10 m ³	-	-	-	-	1,237	1,9142	-	-	-	-	(744)	63,886	1,237	1,9365		
10	Total Delivery - Firm MSA		(5)	-	-	-	1,982	3,0662	-	-	-	-	(744)	63,886	1,982	3,1019		2.6%
Interruptible contracts																		
11	Monthly Charge	bills		-	-	-	823	\$504.24	-	-	-	-	-	1,632	823	\$504.24		
12	Delivery Commodity Charge (Avg Price)	10 m ³	(34)	-	-	-	5,289	1,6341	-	-	-	-	(3,724)	319,922	5,289	1,6531		
13	Total Delivery -Interruptible MSA		(34)	-	-	-	6,112	1,8863	-	-	-	-	(3,724)	319,922	6,112	1,9103		2.1%
14	Total Rate MSA		(39)	-	-	-	8,093	-	-	-	-	-	(4,468)	363,809	8,093	-		

Notes:
(1) EB-2009-0275, Rate Order Working Papers, Schedule 13
(2) MCC - Monthly Customer Charge
(3) EB-2009-0275, Rate Order Working Papers, Schedule 11

UNION GAS LIMITED
Southern Operations Area
In-Franchise Customers
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Billing Units	Current Approved Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSM (4)	Upstream Transportation (5)	Compressor Fuel & UFG (6)	In-Franchise Storage (7)	Adjusted Revenue (h)=(b)+(e)+(g)	Storage Premium Adjustment (i)	Storage Premium Adjustment (%) (j)	Add Back Compressor Fuel, UFG & Storage (k) = (i)+(j)+(g)	Adjusted Revenue (l) = (h)+(k)	Price Cap Index (\$000's) (m)	Price Cap Index (%) (n)
M7 Special Large Volume Contract Rate																
1	Firm Contracts															
2	Monthly Demand Charge	10' m ³ /d	22,110	5,594	25,302.5	-	-	(717)	(1,241)	3,636	33	0.91%	1,958	5,629	51	
3	Monthly Delivery Commodity Charge	10' m ³	270,469	1,031	0.3812	(811)	-	(220)	-	-	-	-	220	220	2	
3	Total Delivery - Firm M7		270,469	6,625	2,4496	(811)	-	(336)	(1,241)	3,636	33	0.91%	2,178	5,647	53	0.91%
Interruptible / Seasonal Contracts																
4	Monthly Delivery Commodity Charge	10' m ³	11,446	136	11,902	(34)	-	(36)	(2)	64	0.58	0.91%	39	102	1	0.91%
5	Total Rate M7		281,915	6,762	-	(846)	-	(372)	(1,243)	3,700	34	-	2,216	5,950	54	0.91%
M9 Large Wholesale Service																
6	Monthly Demand Charge	10' m ³ /d	2,694	456	16,3216	-	-	-	(200)	256	2	-	200	458	4	
7	Monthly Delivery Commodity Charge	10' m ³	24,506	132	0.5377	-	-	(84)	-	38	0	-	94	132	1	
8	Total Rate M9		24,506	568	2,3983	-	-	(84)	(200)	284	3	0.91%	293	590	5	0.91%
M10 Small Wholesale Service																
9	Monthly Delivery Commodity Charge	10' m ³	202	5	2,6751	-	-	(11)	(2)	3	0	0.91%	3	5	0	0.91%
10	Total Rate M10		202	5	2,6751	-	-	(11)	(2)	3	0	-	3	5	0	0.91%

Notes:

- EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (y)
- EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z)
- EB-2008-0313, Appendix A, effective October 1, 2008 (Excludes Price Adjustments)
- EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q)
- EB-2008-0275, Rate Order, Working Papers, Schedule 12
- EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g), Updated for 2009 PCI
- EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h), Updated for 2009 PCI

UNION GAS LIMITED
Southern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	2010 DSM (\$000's)	Add Back Upstream Transportation (\$000's)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Approved			Rate Change (%)
						(i) = (f+m+o+p+q)	(s) = (r / a)	Proposed Rates (cents / m ³)	(t)	(u) = (t / a)	Average Use Volume Adjustment (v)	LRAM Volume Adjustment (w)	Usage including AU & LRAM (x) = (a + v + w)	Revenue (\$000's)	Rates (cents / m ³) (z) = (y / x)			
M7 Special Large Volume Contract Rate																		
Firm Contracts																		
1	Monthly Demand Charge	10 m ³ /d	(38)	-	-	5,640	25,510.8	-	-	-	-	-	22,110	5,640	25,510.8	-	-	
2	Monthly Delivery Commodity Charge	10 m ³	(38)	893	-	1,114	0,411.9	-	-	(1)	-	(1)	270,468	1,114	0,411.9	-	-	
3	Total Delivery - Firm M7			893	-	6,755	2,497.4	-	-	(1)	-	(1)	270,468	6,755	2,497.4	2.0%	-	
Interruptible / Seasonal Contracts																		
4	Monthly Delivery Commodity Charge	10 m ³	(2)	38	-	1,40	2,191	-	-	(0)	-	(0)	11,446	140	2,191	2.4%	-	
5	Total Rate M7		(40)	930	-	6,854	-	-	-	(1)	-	(1)	281,914	6,894	-	-	-	
M9 Large Wholesale Service																		
6	Monthly Demand Charge	10 m ³ /d	(3)	-	-	459	17,038.9	-	-	-	-	-	2,694	459	17,038.9	-	-	
7	Monthly Delivery Commodity Charge	10 m ³	(3)	-	-	133	0,540	-	-	-	-	-	24,506	133	0,540	-	-	
8	Total Rate M9		(3)	-	-	592	2,417.5	-	-	-	-	-	24,506	592	2,417.5	0.8%	-	
M10 Small Wholesale Service																		
9	Monthly Delivery Commodity Charge	10 m ³	(0)	-	-	5	2,680.1	-	-	-	-	-	202	5	2,680.1	0.2%	-	
10	Total Rate M10		(0)	-	-	5	2,680.1	-	-	-	-	-	202	5	2,680.1	-	-	

Notes:
(1) EB-2009-0275, Rate Order Working Papers, Schedule 13.
(2) MCC - Monthly Customer Charge
(3) EB-2009-0275, Rate Order Working Papers, Schedule 11.

UNION GAS LIMITED
 Southern Operations Area
 In-Franchise Customers
 Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No.	Particulars	Billing Units	Current Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3)	2009 DSM (4)	Upstream Transportation (5)	Compressor Fuel & UFG (6)	In-Franchise Storage (7)	Adjusted Revenue (8)	Storage Premium Adjustment (9)	Storage Premium Adjustment (\$000's)	Storage Premium Adjustment (%)	Adj. Back Compressor Fuel UFG & Storage (\$000's)	Adjusted Revenue (\$000's)	Price Cap Index (\$000's)	Price Cap Index (%)
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (b)-(f)-(g)	(i)	(j)	(k) = (i)-(j)-(g)	(l) = (h)+(k)	(m)	(n)	(o)
T1 Storage and Transportation																	
Storage (\$/GJ's)																	
Demand																	
1	Firm injection / withdrawal	GJ/d/mo	1,643,806	3,201	1,947	-	-	-	(3,201)	-	-	-	-	3,201	3,201	29	-
2	Union provides deliverability inventory	GJ/d/mo	1,250,570	1,295	1,035	-	-	-	(1,295)	-	-	-	-	1,295	1,295	12	-
3	Customer provides deliverability inventory	GJ/d/mo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Incremental firm injection right	GJ/d/mo	-	-	1,035	-	-	-	-	-	-	-	-	-	-	-	-
5	Interruptible	GJ/d/mo	443,760	459	1,035	-	-	-	(459)	-	-	-	-	459	459	4	-
6	Space	GJ/d/mo	155,037,691	1,508	0,010	-	-	-	(1,508)	-	-	-	-	1,508	1,508	14	-
7	Commodity (Customer Provides)	GJ	25,785,803	181	0,006	-	-	-	(181)	-	-	-	-	181	181	2	-
8	Commodity (Union Provides)	GJ	-	-	0,063	-	-	-	-	-	-	-	-	-	-	-	-
9	Customer supplied fuel	GJ	25,785,803	1,459	-	-	-	(1,459)	-	-	-	-	-	1,459	1,459	13	-
Transportation (cents/ m³)																	
Demand																	
9	First 140,870 m ³	10 ³ m ³ /d/mo	66,541	12,574	18,866	-	-	-	-	12,574	121	-	-	-	12,696	116	-
10	All Over 140,870 m ³	10 ³ m ³ /d/mo	124,826	16,119	12,927	-	-	-	-	16,119	156	-	-	-	16,274	148	-
Commodity																	
11	Firm	10 ³ m ³	1,181,191	2,008	0,100	(653)	-	-	-	1,455	13	-	-	-	1,469	13	-
12	First 2,380,653 m ³	10 ³ m ³	3,431,349	2,903	0,046	(798)	-	-	-	2,104	19	-	-	-	2,123	19	-
13	All Over 2,380,653 m ³	10 ³ m ³	259,357	2,090	0,859	(29)	-	-	-	2,062	19	-	-	-	2,080	19	-
14	Interruptible	10 ³ m ³	962	1,731	\$1,798.91	-	-	-	-	1,731	-	-	-	-	1,731	16	-
15	Monthly Charges	MWh/mo	4,883,047	9,570	-	-	-	(9,570)	-	-	-	-	-	9,570	9,570	87	-
16	Customer supplied fuel	10 ³ m ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate T1			4,871,837	55,098	1,1309	(1,361)	-	(1,029)	(6,643)	36,044	328	-	0.91%	17,672	54,045	492	0.91%
T3 Storage (\$/GJ's)																	
Demand																	
17	Firm injection / withdrawal	GJ/d/mo	755,172	782	1,947	-	-	-	-	-	-	-	-	-	-	-	-
18	Union provides deliverability inventory	GJ/d/mo	-	-	1,035	-	-	-	(782)	-	-	-	-	782	782	7	-
19	Customer provides deliverability inventory	GJ/d/mo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Incremental firm injection right	GJ/d/mo	-	-	1,035	-	-	-	-	-	-	-	-	-	-	-	-
21	Interruptible	GJ/d/mo	38,098,812	370	0,010	-	-	-	(370)	-	-	-	-	370	370	3	-
22	Space	GJ/d/mo	6,349,802	44	0,006	-	-	-	(44)	-	-	-	-	44	44	0	-
23	Commodity (Customer Provides)	GJ	-	-	0,063	-	-	-	-	-	-	-	-	-	-	-	-
24	Commodity (Union Provides)	GJ	6,349,802	359	-	-	-	(359)	-	-	-	-	-	359	359	3	-
Customer supplied fuel																	
Transportation (cents/ m³)																	
25	Demand	10 ³ m ³ /d/mo	30,696	2,749	8,961	-	-	-	-	2,749	25	-	-	-	2,774	25	-
26	Commodity	10 ³ m ³	321,455	216	0,071	-	-	-	-	216	2	-	-	-	218	2	-
27	Monthly Charges	MWh/mo	12	207	\$17,286.43	-	-	-	-	207	2	-	-	-	209	2	-
28	Customer supplied fuel	10 ³ m ³	321,455	828	-	-	-	(827)	-	1	0	-	-	827	828	8	-
Total Rate T3			321,455	5,556	17,285	-	-	(1,187)	(1,197)	3,173	29	-	0.91%	2,383	5,565	51	0.91%

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (v)
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z)
- (3) EB-2009-0313, Appendix A, effective October 1, 2009, Excludes Price Adjustments
- (4) EB-2009-0220, Rate Order, Working Papers, Schedule 4, Column (q)
- (5) EB-2009-0275, Rate Order, Working Papers, Schedule 12
- (6) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (g); Updated for 2009 PCI
- (7) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (h); Updated for 2009 PCI

UNION GAS LIMITED
Southern Operations Area
In-Franchise Customers
Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z-Factor Adjustments (1) (\$000's)	Add Back Transportation (\$000's)	Prior to MCC Change (2)			MCC Change (2)			Volume Adjustments			Approved		
					2010 DSM (\$000's)	Proposed Revenue (\$000's)	Proposed Rates (cents/m ³)	Proposed Revenue (\$000's)	Proposed Rates (cents/m ³)	Average Use Volume Adjustment (v)	LRAM Volume Adjustment (z)	Usage including AU & LRAM (x) = (a + v + w)	Revenue (\$000's)	Rates (cents/m ³)	Rate Change (%)	
			(o)	(p)	(q) = (p)	(r) = (l+m+p-q)	(s) = (r/a)	(t)	(u) = (t/a)	(v)	(w)	(x) = (a + v + w)	(y)	(z) = (y/x)	(ab)	
T1 Storage and Transportation																
Storage (\$/GJ's)																
Demand:																
1	Firm injection / withdrawal	GJ/dmo.	(23)	-	-	3,207	1,951	-	-	-	-	1,643,806	3,207	1,951	-	
2	Customer provides deliverability inventory	GJ/dmo.	(8)	-	-	1,298	1,038	-	-	-	-	1,250,570	1,298	1,038	-	
3	Incremental firm injection right	GJ/dmo.	-	-	-	-	1,038	-	-	-	-	-	-	1,038	-	
4	Interruptible	GJ/dmo.	(3)	-	-	461	1,038	-	-	-	-	443,760	461	1,038	-	
5	Space	GJ/dmo.	(10)	-	-	1,512	0,010	-	-	-	-	155,037,691	1,512	0,010	-	
6	Commodity (Customer Provides)	GJ	(0)	-	-	162	0,007	-	-	-	-	25,785,803	162	0,007	-	
7	Commodity (Union Provides)	GJ	-	-	-	-	0,064	-	-	-	-	-	-	0,064	-	
8	Customer supplied fuel	GJ	-	-	-	1,472	-	-	-	-	-	25,785,803	1,472	-	-	
Transportation (cents/m³)																
9	Demand	10 ³ m ³ /dmo.	(63)	-	-	12,749	19,1591	-	-	-	-	66,541	12,749	19,1591	-	
10	All Over	140,870 m ³ /dmo.	(80)	-	-	16,342	13,0919	-	-	-	-	124,828	16,342	13,0919	-	
Commodity																
11	Firm	10 ³ m ³	608	-	-	2,080	0,1773	-	-	-	-	1,176,777	2,080	0,1776	-	
12	All Over	2,360,653 m ³	879	-	-	3,022	0,0681	-	-	-	-	3,418,528	3,022	0,0684	-	
13	Interruptible	10 ³ m ³	32	-	-	2,122	0,8181	-	-	-	-	258,428	2,122	0,8211	-	
14	Monthly Charges	Mcf/dmo.	-	-	-	1,746	\$1,815.28	-	-	-	-	962	1,746	\$1,815.28	-	
15	Customer supplied fuel	10 ³ m ³	-	-	-	9,657	-	-	-	-	-	4,883,047	9,657	-	-	
16	Total Rate T1		(136)	1,519	-	55,963	1,7466	-	-	-	18,204	4,853,733	35,860	1,1509	- 2%	
I3 Storage (\$/GJ's)																
Demand																
17	Firm injection / withdrawal	GJ/dmo.	-	-	-	-	1,951	-	-	-	-	-	-	1,951	-	
18	Customer provides deliverability inventory	GJ/dmo.	(5)	-	-	784	1,038	-	-	-	-	755,172	784	1,038	-	
19	Incremental firm injection right	GJ/dmo.	-	-	-	-	1,038	-	-	-	-	-	-	1,038	-	
20	Interruptible	GJ/dmo.	-	-	-	-	1,038	-	-	-	-	-	-	1,038	-	
21	Space	GJ/dmo.	(2)	-	-	372	0,010	-	-	-	-	38,098,812	372	0,010	-	
22	Commodity (Customer Provides)	GJ	(0)	-	-	45	0,007	-	-	-	-	6,349,802	45	0,007	-	
23	Commodity (Union Provides)	GJ	-	-	-	-	0,064	-	-	-	-	-	-	0,064	-	
24	Customer supplied fuel	GJ	-	-	-	363	-	-	-	-	-	6,349,802	363	-	-	
Transportation (cents/m³)																
25	Demand	10 ³ m ³ /dmo.	(16)	-	-	2,783	9,0665	-	-	-	-	30,696	2,783	9,0665	-	
26	Commodity	10 ³ m ³	-	-	-	220	0,0683	-	-	-	-	321,455	220	0,0683	-	
27	Monthly Charges	Mcf/dmo.	-	-	-	211	\$17,601.66	-	-	-	-	12	211	\$17,601.66	-	
28	Customer supplied fuel	10 ³ m ³	-	-	-	835	-	-	-	-	-	321,455	835	-	-	
29	Total Rate T3		(24)	-	-	5,612	1,7459	-	-	-	-	321,455	5,612	1,7459	- 1.0%	

Notes:
(1) EB-2009-0275, Rate Order, Working Papers, Schedule 13.
(2) MCC - Monthly Customer Charge.
(3) EB-2009-0275, Rate Order, Working Papers, Schedule 11.

UNION GAS LIMITED
Southern Operations Area
Ex-franchise Customers
Effective January 1, 2010

Adjustments to 2009 Base Rates

Line No	Particulars	Billing Units	Current Approved Forecast (1) Usage (a)	Current Approved Revenue (2) (\$000's) (b)	Current Approved Rates (3), (4) (\$/10 ³ m ³) (c)	2009 DSM (\$000's) (d)	Upstream Transportation (\$000's) (e)	Compressor Fuel & UFG (\$000's) (f)	In- Franchise Storage (\$000's) (g)	Adjusted Revenue (\$000's) (h) = (b)+(e)+(f)+(g)	Storage Premium Adjustment (\$000's) (i)	Storage Premium Adjustment (%) (j)	Add Back Compressor Fuel, UFG & Storage (\$000's) (k) = (i)+(j)+(g)	Adjusted Revenue (\$000's) (l) = (h)+(k)	Price Cap Index (\$000's) (m)	Price Cap Index (%) (n)
M12 Storage & Transportation Service																
Cost Based Storage Service:																
1	Demand	10 ³ m ³ /mo	558	281	38.988					281				281	2	0.91%
2	Space	10 ³ m ³ /mo	34,859	153	0.366					153				153	1	0.91%
3	Commodity - Providing Own Fuel	10 ³ m ³	90,728	22	0.245					22				22	0	0.91%
4	Commodity - Providing Own Fuel	10 ³ m ³	90,728	194						194				194	2	0.91%
5	Commodity - Providing Own Fuel	10 ³ m ³			1.527											
6	Commodity - Providing Own Fuel	10 ³ m ³			1.527											
Transportation Service:																
Demand:																
7	Down to Kikivak	10 ³ m ³ /mo	34,302	31,134	75.636					31,134				31,134	283	0.91%
8	- 12 months	10 ³ m ³ /mo	3,678	556	75.636					556				556	5	0.91%
Down to Cavill/Parkway																
9	- 12 months	10 ³ m ³ /mo	78,697	84,973	88.851					84,973				84,973	773	0.91%
10	- 2 months	10 ³ m ³ /mo	9,237	1,641	88.851					1,641				1,641	15	0.91%
Commodity:																
11	Eastern	10 ³ m ³	4,988	19	3.792					19				19	3	0.91%
12	Union Providing Fuel	10 ³ m ³	19,530,861	59,402						59,402				59,402	541	0.91%
13	Westerly - Providing Own Fuel	10 ³ m ³	629,956	850						850				850	8	0.91%
14	Total M12		20,485,725	179,207						179,207				179,207	1,633	
M13 Transportation of Locally Produced Gas																
15	Monthly Fixed Charge	monthly	31	246	665.44					246				246	2	0.91%
16	Transmission Commodity Charge	10 ³ m ³	330,695	277	0.951					277				277	3	0.91%
17	Commodity	10 ³ m ³	330,695	340	1.166					340				340	3	0.91%
18	Total M13		330,695	622						622				622	3	

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Page 9-10, column (a), adjusted for Enbridge contracts: LST045, LST046 and LST047 moving to market prices (EB-2005-0551).
(2) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Page 9-10, column (g), adjusted for Enbridge contracts: LST045, LST046 and LST047 moving to market prices (EB-2005-0551).
(3) EB-2008-0220, Rate Order, Appendix A, Pages 13-15.
(4) The conversion factor used to convert to \$/GJ as found in the rate schedules is 37.68 GJ per 10³ m³.

UNION GAS LIMITED
 Southern Operations Area
 Ex-Imchise Customers
 Effective January 1, 2010

Line No.	Particulars	Billing Units	2010 Z Factor Adjustments (\$100's)	2010 DSM (\$100's)	Aid Back Upstream Transportation (\$100's)	Proposed Revenue (\$100's)	Proposed Rates (\$10/m ³)	Rate Change (%)
			(3)	(6)	(5) = (4) - (6)	(7) = (1) + (2) + (3) + (4)	(1)/(7)	(1)
M12 Storage & Transportation Service								
Cost Based Storage Service								
1	Demand	10 ³ m ³ /d/mo	(1)			262	39.125	
2	Space	10 ³ m ³ /d/mo	(6)			154	0.367	
3	Commodity - Providing Own Fuel	10 ³ m ³	(6)			22	0.247	
4	Overrun	10 ³ m ³				196		
5	Withdrawal - Providing Own Fuel	10 ³ m ³					1.633	
6	Commodity - Providing Own Fuel	10 ³ m ³					1.633	
Transportation Service								
Demand								
7	Dawn to Kitikwal							
8	- 12 months	10 ³ m ³ /d/mo	(203)			31,237	75.887	
9	- 2 months	10 ³ m ³ /d/mo	(4)			558	75.887	
10	Dawn to Oakville/Parway							
11	- 12 months	10 ³ m ³ /d/mo	(553)			85,249	89.139	
12	- 2 months	10 ³ m ³ /d/mo	(11)			1,845	89.139	
Commodity								
13	Eastern	10 ³ m ³				19	3.627	
14	Union Providing Fuel	10 ³ m ³				59,943		
15	Providing Own Fuel	10 ³ m ³				859		
16	Withdrawal - Providing Own Fuel	10 ³ m ³				182,067		
17	Total M12		(1,111)			382,067		0.5%
M13 Transportation of Locally Produced Gas								
Monthly Fixed Charge								
18	Monthly Fixed Charge	month/10 ³ m ³	(1)			247	683.78	
Transmission Commodity Charge								
19	Transmission Commodity Charge	10 ³ m ³				249	0.590	
20	Commodity	10 ³ m ³				249	1.178	
21	Total M13		(1)			496		0.2%

UNION GAS LIMITED
Southern Operations Area
Exchange Customers
Enbridge Gasify, L.P. (G)

Adjustments to 2009 Base Rates

Line No.	Particulars	Units	Blending	Current Forecast (1)	Current Approved Revenue (2)	Current Approved Rates (3), (4)	2009 DSM (\$/10 m ³)	Upstream Transportation (\$/1000 ft ³)	Compressor Fuel & UFG (\$/1000 ft ³)	In Franchise Storage (\$/1000 ft ³)	Adjusted Revenue (\$/1000 ft ³)	Storage Premium Adjustment (\$/1000 ft ³)	Storage Premium Adjustment (\$/1000 ft ³)	Add Back: Fuel, UFG & Storage (\$/1000 ft ³)	Adjusted Revenue (\$/1000 ft ³)	Price Cap Index (\$/1000 ft ³)	Price Cap Index (%)
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (b) + (g) + (f)	(i)	(j)	(k) = (i) + (g)	(l) = (h) + (k)	(m)	(n)
1	M18 Storage Transportation Services																
2	Monthly Fixed Charge	monthly		2	16	680.74					16				16	0	0.91%
3	Transmission Commodity Charge	10 m ³		66,351	82	0.951					82				82	1	0.91%
4	Firm Demand Charge	10 m ³ /d		279	128	36.968					128				128	1	0.91%
5	Fuel & UFG to Dawn	10 m ³		46,503	54	1.168					54				54	0	0.91%
6	Fuel & UFG to Pool	10 m ³		46,731	83	1.767					83				83	1	0.91%
7	Charges East of Dawn:																
8	Firm Demand Charge	10 m ³ /d		240	80	27.635					80				80	1	0.91%
9	Fuel & UFG to Dawn	10 m ³		39,848	47	1.168					47				47	0	0.91%
10	Fuel & UFG to Pool	10 m ³		40,325	61	1.508					61				61	1	0.91%
11	Total M18			173,407	550						550				550	5	0.91%
12	C1 Cross Franchise Transportation Service																
13	Transportation Service:																
14	Demand:																
15	St Clair & Dawn, Olney & Dawn	10 m ³ /mo		1,023	454	36.968					454				454	4	0.91%
16	Pathway to Dawn/Kirkwall	10 m ³ /mo		3,405	841	20.583					841				841	8	0.91%
17	Dawn to Pathway	10 m ³ /mo		366	924	88.851					924				924	8	0.91%
18	Dawn to Dawn Vector	10 m ³ /mo		92	23	88.951					23				23	0	0.91%
19	Dawn to Dawn Vector	10 m ³ /mo		2,464	43	1.587					43				43	0	0.91%
20	Firm Commodity	10 m ³		5,167.0	630	1.221					630				630	6	0.91%
21	Pathway to Kirkwall	10 m ³		49,800	414						414				414	4	0.91%
22	Dawn to Pathway: customer supplied fuel	10 m ³															
23	C1 Storage			165,550	235						235				235	4	0.91%
24	Total C1				3,054						3,054				3,054	20	0.91%

Notes

- (1) EB-2005-0520: Rate Order, Working Papers, Schedule 6, Page 9-10, column (a), adjusted for Enbridge contracts LST046, LST046 and LST047 moving to market prices (EB-2005-0351).
(2) EB-2005-0520: Rate Order, Working Papers, Schedule 6, Page 9-10, column (a), adjusted for Enbridge contracts LST046, LST046 and LST047 moving to market prices (EB-2005-0351).
(3) EB-2005-0520: Rate Order, Appendix A, Pages 13-15.
(4) The conversion factor used to convert to \$/GJ as found in the rate schedules is 37.68 GJ per 10³ m³.

UNION GAS LIMITED
 Southern Operations Area
 Ex-Franchise Customers
 Effective January 1, 2010

Line No.	Particulars	Selling Units	2010 Factor Adjustments (\$'000's)	2010 DSM (\$'000's)	Adj Back Upstream Transportation (\$'000's)	Proposed Revenue (\$'000's)	Proposed Rates (\$/10 m³)	Ratio Change (%)
			(a)	(b)	(c)(e)	(d) ± (Percent)	(f)(g)	(h)
M16 Storage Transportation Services								
1	Monthly Fixed Charge	monthly	-	-	16		672.33	
2	Transmission Commodity Charge	10 m³	-	-	83		0.960	
3	Charges West of Dawn:							
4	Firm Demand Charge	10³ m³/d	(1)		129		37.099	
5	Fuel & UPS to Dawn	10 m³	-	-	55		1.179	
6	Firm Demand Charge	10³ m³/d	-	-	80		27.725	
7	Fuel & UPS to Dawn	10 m³	-	-	47		1.179	
8	Firm Demand Charge	10³ m³/d	-	-	81		1.522	
9	Total M16		(1)	-	-			0.8%
C1 Cross Franchise Transportation Service								
Transportation Service:								
Demand:								
10	St Clair & Dawn, Oilway & Dawn	10³ m³/mo	(3)		455		37.099	
11	Parkway to Dawn/Kirkwall	10³ m³/mo	-	-	849		20.770	
12	Dawn to Parkway	10³ m³/mo	-	-	532		89.139	
13	- 12 months	10³ m³/mo	-	-	23		89.139	
14	Dawn to Dawn Vector	10³ m³/mo	-	-	43		1.602	
15	Firm Commodity	10³ m³	-	-	635		1.232	
16	Parkway to Kirkwall	10 m³	-	-	417			
17	Dawn to Parkway - customer supplied fuel		(120)		365			
18	Total C1		(133)	-	-			0.8%

UNION GAS LIMITED
Rate Impact Continuity
Effective January 1, 2010

Line No.	Particulars	EB-2008-0220 Current Approved (a)	Storage Premium Adjustment (b)	Application of Price Cap Index (c)	2010 Z-Factor Adjustments (d)	2010 DSM (e)	Total Excluding Average Use and LRAM (f) = (b) + (c) + (d) + (e)	Average Use and LRAM (g)	Total Including Average Use and LRAM (h) = (f) + (g)
Delivery North									
1	R01	133,378	1,181	1,196	(579)	197	135,372		135,372
2	Revenue (\$000s)	875,695	875,695	875,695	875,695	875,695	875,695	(2,609)	873,086
3	Volumes (10 ³ m ³)	15,2311	0.1349	0.1365	(0.0662)	0.0225	15,4588	0.0462	15,5050
4	Average rate (cents / m ³)		0.9%	0.9%	-0.4%	0.1%	1.5%	0.3%	1.8%
5	R10	22,188	182	185	(95)	170	22,630		22,630
6	Revenue (\$000s)	378,239	378,239	378,239	378,239	378,239	378,239	22,143	400,382
7	Volumes (10 ³ m ³)	5,8660	0.0482	0.0489	(0.0251)	0.0448	5,9829	(0.3309)	5,6520
8	Average rate (cents / m ³)		0.8%	0.8%	-0.4%	0.8%	2.0%	-5.6%	-3.6%
9	R20	7,615	58	58	(62)	122	7,791		7,791
10	Revenue (\$000s)	532,305	532,305	532,305	532,305	532,305	532,305	(1,536)	530,768
11	Volumes (10 ³ m ³)	1,4306	0.0108	0.0109	(0.0116)	0.0229	1,4637	0.0042	1,4680
12	Average rate (cents / m ³)		0.8%	0.8%	-0.8%	1.6%	2.3%	0.3%	2.6%
13	R25	2,382	22	22	(29)	-	2,396		2,396
14	Revenue (\$000s)	104,645	104,645	104,645	104,645	104,645	104,645	-	104,645
15	Volumes (10 ³ m ³)	2,2761	0.0207	0.0209	(0.0279)	-	2,2899	-	2,2899
16	Average rate (cents / m ³)		0.9%	0.9%	-1.2%	0.0%	0.6%	0.0%	0.6%
17	R77	28	0	0	(0)	-	28		28
18	Revenue (\$000s)	92	92	92	92	92	92	-	92
19	Volumes (10 ³ m ³)	30,2312	0.2755	0.2776	(0.1261)	-	30,6582	-	30,6582
20	Average rate (cents / m ³)		0.9%	0.9%	-0.4%	0.0%	1.4%	0.0%	1.4%
21	R100	16,484	128	132	(80)	196	16,860		16,860
22	Revenue (\$000s)	2,281,152	2,281,152	2,281,152	2,281,152	2,281,152	2,281,152	(9,725)	2,271,427
23	Volumes (10 ³ m ³)	0.7226	0.0056	0.0058	(0.0035)	0.0086	0.7391	0.0032	0.7423
24	Average rate (cents / m ³)		0.8%	0.8%	-0.5%	1.2%	2.3%	0.4%	2.7%

Notes:

(1) Average rate change is compared to column (a).

UNION GAS LIMITED
Rate Impact Continuity
Effective January 1, 2010

Line No.	Particulars	EB-2008-0220 Current Approved (a)	Storage Premium Adjustment (b)	Application of Price Cap Index (c)	2010 2-Factor Adjustments (d)	2010 DSM (e)	Total Excluding Average Use and LRAM (f) = (a)+(b)+(c)+(d)+(e)	Average Use and LRAM (g)	Total Including Average Use and LRAM (h) = (f) + (g)
<u>In-franchise South Delivery & Storage</u>									
1	M1 - Delivery	331,428	2,912	2,983	(1,389)	655	336,590		336,590
2	Revenue (\$000s)	2,795,763	2,795,763	2,795,763	2,795,763	2,795,763	2,795,763	(30,353)	2,765,410
3	Volumes (10 ³ m ³)	11,8547	0.1042	0.1067	(0.0497)	0.0234	12.0393	0.1321	12.1714
4	Average rate (cents / m ³)								
5	M1 - Storage	28,334	258	258	(200)		28,392		28,392
6	Revenue (\$000s)	2,862,265	2,862,265	2,862,265	2,862,265		2,862,265	-	2,862,265
7	Volumes (10 ³ m ³)	0.9899	0.0090	0.0090	(0.0070)		0.9919	-	0.9919
8	Average rate (cents / m ³)								
9	Total Average rate (cents / m ³)	12.8446	0.1042	0.1157	(0.0567)	0.0234	13.0312	0.1321	13.1634
10	Average rate change (1)		0.8%	0.9%	-0.4%	0.2%	1.5%	1.0%	2.5%
11	M2 - Delivery	43,604	335	375	(187)	272	44,399		44,399
12	Revenue (\$000s)	1,083,376	1,083,376	1,083,376	1,083,376	1,083,376	1,083,376	(10,178)	1,073,198
13	Volumes (10 ³ m ³)	4,0248	0.0310	0.0346	(0.0172)	0.0251	4.0982	0.0389	4.1371
14	Average rate (cents / m ³)								
15	M2 - Storage	8,021	73	73	(55)		8,040		8,040
16	Revenue (\$000s)	1,100,503	1,100,503	1,100,503	1,100,503		1,100,503	-	1,100,503
17	Volumes (10 ³ m ³)	0.7289	0.0066	0.0066	(0.0050)		0.7305	-	0.7305
18	Average rate (cents / m ³)								
19	Total Average rate (cents / m ³)	4.7537	0.0310	0.0413	(0.0222)	0.0251	4.8288	0.0389	4.8677
20	Average rate change (1)		0.7%	0.9%	-0.5%	0.5%	1.6%	0.8%	2.4%
21	M4	14,082	77	109	(64)	223	14,426		14,426
22	Revenue (\$000s)	479,238	479,238	479,238	479,238	479,238	479,238	(5,610)	473,628
23	Volumes (10 ³ m ³)	2,9384	0.0161	0.0227	(0.0134)	0.0464	3.0102	0.0357	3.0459
24	Average rate (cents / m ³)		0.5%	0.8%	-0.5%	1.6%	2.4%	1.2%	3.7%
25	M5	8,007	53	73	(39)	-	8,093		8,093
26	Revenue (\$000s)	388,276	388,276	388,276	388,276	388,276	388,276	(4,468)	383,809
27	Volumes (10 ³ m ³)	2,0621	0.0136	0.0189	(0.0102)	-	2,0844	0.0243	2.1087
28	Average rate (cents / m ³)		0.7%	0.9%	-0.5%	0.0%	1.1%	1.2%	2.3%
29	M7	6,762	34	54	(40)	85	6,894		6,894
30	Revenue (\$000s)	281,915	281,915	281,915	281,915	281,915	281,915	(1)	281,914
31	Volumes (10 ³ m ³)	2,3985	0.0120	0.0192	(0.0142)	0.0300	2.4455	0.0000	2.4455
32	Average rate (cents / m ³)		0.5%	0.8%	-0.6%	1.3%	2.0%	0.0%	2.0%
33	M9	588	3	5	(3)	-	592		592
34	Revenue (\$000s)	24,506	24,506	24,506	24,506	24,506	24,506	-	24,506
35	Volumes (10 ³ m ³)	2,3983	0.0109	0.0219	(0.0136)	-	2.4175	-	2.4175
36	Average rate (cents / m ³)		0.5%	0.9%	-0.6%	0.0%	0.8%	0.0%	0.8%
37	M10	5	0	0	(0)	-	5		5
38	Revenue (\$000s)	202	202	202	202	202	202	-	202
39	Volumes (10 ³ m ³)	2,6751	0.0122	0.0245	(0.0787)	-	2.6801	-	2.6801
40	Average rate (cents / m ³)		0.5%	0.8%	-2.9%	0.0%	0.2%	0.0%	0.2%

Notes:
(1) Average rate change is compared to column (a).

UNION GAS LIMITED
Rate Impact Continuity
Effective January 1, 2010

Line No.	Particulars	EB-2008-0220 Current Approved (a)	Storage Premium Adjustment (b)	Application of Price Cap Index (c)	2010 Z-Factor Adjustments (d)	2010 DSM (e)	Total Excluding Average Use and LRAM (f)=(a)+b+c+d+e	Average Use and LRAM (g)	Total Including Average Use and LRAM (h)=(f)+(g)
<u>In-franchise South Delivery & Storage (cont'd)</u>									
1	T1	55,097	328	482	(196)	136	55,859		55,859
2	Revenue (\$000s)	4,871,937	4,871,937	4,871,937	4,871,937	4,871,937	4,871,937	(18,204)	4,853,733
3	Volumes (10 ³ m ³)	1,1309	0.0067	0.0101	(0.0040)	0.0028	1,1466	0.0043	1,1508
4	Average rate (cents / m ³)		0.6%	0.8%	-0.4%	0.3%	1.4%	0.4%	1.8%
5	T3	5,556	29	51	(24)	-	5,612		5,612
6	Revenue (\$000s)	321,455	321,455	321,455	321,455	321,455	321,455	-	321,455
7	Volumes (10 ³ m ³)	1,7285	0.0090	0.0158	(0.0073)	-	1,7459	-	1,7459
8	Average rate (cents / m ³)		0.5%	0.9%	-0.4%	0.0%	1.0%	0.0%	1.0%
<u>Northern Transportation and Storage</u>									
9	R01	58,862	7	145	(100)	-	58,914		58,914
10	Revenue (\$000s)	905,311	905,311	905,311	905,311	905,311	905,311	-	905,311
11	Volumes (10 ³ m ³)	6,5019	0.0008	0.0160	(0.0111)	-	6,5076	-	6,5076
12	Average rate (cents / m ³)		0.0%	0.2%	-0.2%	0.0%	0.1%	0.0%	0.1%
13	R10	21,479	0	41	(31)	-	21,489		21,489
14	Revenue (\$000s)	379,141	379,141	379,141	379,141	379,141	379,141	-	379,141
15	Volumes (10 ³ m ³)	5,6852	0.0000	0.0107	(0.0081)	-	5,6678	-	5,6678
16	Average rate (cents / m ³)		0.0%	0.2%	-0.1%	0.0%	0.0%	0.0%	0.0%
17	R20	7,347	1	7	(3)	-	7,352		7,352
18	Revenue (\$000s)	171,554	171,554	171,554	171,554	171,554	171,554	-	171,554
19	Volumes (10 ³ m ³)	4,2827	0.0009	0.0042	(0.0014)	-	4,2853	-	4,2853
20	Average rate (cents / m ³)		0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%
21	R25	1,193	0	0	-	-	1,193		1,193
22	Revenue (\$000s)	41,048	41,048	41,048	41,048	41,048	41,048	-	41,048
23	Volumes (10 ³ m ³)	2,9061	0.0000	0.0000	-	-	2,9061	-	2,9061
24	Average rate (cents / m ³)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
25	R100	1,758	-	13	(6)	-	1,764		1,764
26	Revenue (\$000s)			0.7%	-0.4%		0.4%		0.4%
<u>Ex-franchise - Cost Based</u>									
27	M12	179,207	1,631	0.9%	(771)	-	180,067		180,067
28	Revenue (\$000s)		0.9%	-0.4%			0.5%		0.5%
29	M13	862	8	0.9%	(1)	-	869		869
30	Revenue (\$000s)		0.9%	-0.1%			0.8%		0.8%
31	M16	550	5	0.9%	(1)	-	554		554
32	Revenue (\$000s)		0.9%	-0.1%			0.7%		0.7%
33	C1	3,328	30	0.9%	(3)	-	3,356		3,356
34	Revenue (\$000s)		0.9%	-0.1%			0.8%		0.8%

Notes:
(1) Average rate change is compared to column (a).

UNION GAS LIMITED
Southern Operations Area
Unbundled Delivery Rate Detail
Effective January 1, 2010

Line No.	Particulars	Billing Units (a)	Forecast Usage (1) (b)	SSS & SPS (\$000's) (c)	Gas Supply Balancing Costs (\$000's) (d)	Gas in Storage Inventory Carrying Costs (\$000's) (e)	Storage Revenue (\$000's) (f) = (c+d+e)	Storage Rates (cents/m ³) (g) = (f / b) *100	Delivery Rates (b) (cents/m ³) (h)
Rate M1									
Monthly delivery commodity charge:									
1	First 100 m ³	10 ³ m ³	942,287	6,478	-	2,869	9,346	0.9919	4.4596
2	Next 150 m ³	10 ³ m ³	787,238	5,412	-	2,397	7,808	0.9919	4.2302
3	All over 250 m ³	10 ³ m ³	1,132,740	7,787	-	3,449	11,235	0.9919	3.6874
4	Total		2,862,265	19,677 (2)	-	8,715 (3)	20,389		
Rate M2									
Monthly delivery commodity charge:									
5	First 1 000 m ³	10 ³ m ³	77,186	109	-	455	564	0.7305	3.8720
6	Next 6 000 m ³	10 ³ m ³	375,176	529	-	2,211	2,741	0.7305	3.7978
7	Next 13 000 m ³	10 ³ m ³	308,414	435	-	1,818	2,253	0.7305	3.5767
8	All over 20 000 m ³	10 ³ m ³	339,726	479	-	2,002	2,482	0.7305	3.3114
9	Total		1,100,502	1,552 (4)	-	6,487 (5)	8,039		

Notes:

- (1) EB-2007-0606, Rate Order, Working Papers, Schedule 4, Column (a).
- (2) EB-2009-0275, Rate Order, Working Papers, Schedule 6, Page 3, Line 6, Column (a).
- (3) EB-2009-0275, Rate Order, Working Papers, Schedule 6, Page 3, Line 10, Column (a).
- (4) EB-2009-0275, Rate Order, Working Papers, Schedule 6, Page 3, Line 6, Column (b).
- (5) EB-2009-0275, Rate Order, Working Papers, Schedule 6, Page 3, Line 10, Column (b).
- (6) EB-2009-0275, Rate Order, Working Papers, Schedule 4, Page 12, Column (2).

UNION GAS LIMITED
Southern Operations Area
Unbundled Delivery Rate Detail
Effective January 1, 2010

Line No.	Particulars	Unbundling Adjustments						
		Billing Units (a)	Forecast Usage (1) (b)	Bundled Delivery Revenue (2) (\$000's) (c)	Standard Storage Service (3) (\$000's) (d)	Gas Supply Balancing Costs (\$000's) (e)	Gas in Storage Inventory Carrying Costs (4) (\$000's) (f)	Unbundled Delivery Revenue (g)=(c)-(d)+(e)+(f) (\$000's)
	<u>Rate US</u>							Unbundled Delivery Rates (h)=(g / b) (Cents/m ³)
1	Firm contracts							
2	Monthly demand charge	10 ³ m ³ /d	2,686	745	(115)	-	(40)	590
3	Monthly delivery commodity charge	10 ³ m ³	67,353	1,237				1,237
	Total Firm		67,353	1,982	(115)	-	(40)	1,827
4	Interruptible contracts							
	Daily delivery commodity charge (Avg Price) (5)	10 ³ m ³	337,281	5,289	(658)	-	(533)	4,098
5	Total Rate US		404,634	7,270	(773)	-	(573)	5,924

Notes:

- (1) EB-2007-0606, Rate Order, Working Papers, Schedule 4, Page 13, Column (a).
(2) EB-2009-0275, Rate Order, Working Papers, Schedule 4, Page 14, Column (y).
(3) EB-2009-0275, Rate Order, Working Papers, Schedule 6, Page 3, Line 6.
(4) EB-2009-0275, Rate Order, Working Papers, Schedule 6, Page 3, Line 10.
(5) Average price change will be applied to each block of the US interruptible delivery rate.
- Column (h), Line 4
EB-2009-0275, Rate Order, Working Papers, Sch 4, Pg 14, Col (z), Line 12
Average difference between Bundled and Unbundled 1,2149
1,6531
(0.4382)

UNION GAS LIMITED
 Southern Operations Area
 Unbonded Delivery Cost Detail
 Effective January 1, 2010

Line No.	Particulars (\$000's)	M1 (a)	M2 (b)	M5 Firm (c)	M5 Interruptible (d)
	<u>SSS/ SPS</u>				
1	Storage Dehydrator (1)	113	37	1	5
2	Storage Ex. Dehydrator (2)	12,109	3,906	100	475
3	Storage Space (3)	16,168	4,096	54	711
4	Storage	28,391	8,039	154	1,191
5	Less: ICC on Gas in Storage (4)	8,715	6,487	40	533
6	Total SSS/SPS	19,676	1,552	115	658
	<u>Gas Supply Balancing</u>				
7	Total Gas Supply Balancing	-	-	-	-
	<u>Gas In Storage Inventory Carrying Costs</u>				
8	Gas in Storage (5)	96,193	71,597	445	5,881
9	ICC %	9.1%	9.1%	9.1%	9.1%
10	Gas in Storage Inventory Carrying Costs	8,715	6,487	40	533

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 6, Page 3, Line 1; Adjusted for 2010 PCI and 2010 Z-Factor Adjustments.
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 6, Page 3, Line 2; Adjusted for 2010 PCI and 2010 Z-Factor Adjustments.
- (3) EB-2008-0220, Rate Order, Working Papers, Schedule 6, Page 3, Line 3; Adjusted for 2010 PCI and 2010 Z-Factor Adjustments.
- (4) Per Line 10.
- (5) EB-2008-0220, Rate Order, Working Papers, Schedule 6, Page 3, Line 8; Adjusted by 2010 PCI.

UNION GAS LIMITED
Calculation of Supplemental Service Charges
Commissioning and Decommissioning Rates
Effective January 1, 2010

Line No.	Particulars	Ft. Frances (a)	Western (b)	Northern (c)	Eastern (d)
Northern and Eastern Operations Area					
Rate 20 - At 50% Load Factor					
Delivery (cents / m³)					
1	Monthly Demand (1)	20.3304	20.3304	20.3304	20.3304
2	x 12 months	243.9648	243.9648	243.9648	243.9648
3	/ 365 days	0.6684	0.6684	0.6684	0.6684
4	@ 50% L.F.	1.3368	1.3368	1.3368	1.3368
5	Commodity Charge (2)	0.3553	0.3553	0.3553	0.3553
6	Total Delivery Commissioning	<u>1.6921</u>	<u>1.6921</u>	<u>1.6921</u>	<u>1.6921</u>
Gas Supply (cents / m³)					
7	Monthly Demand (3)	28.3704	29.9762	48.4515	64.0654
8	Gas Supply Demand - Price Adjustment (3)	0.0000	0.0000	0.0000	0.0000
9	(Line 7 + Line 8) x 12 months	340.4448	359.7142	581.4179	768.7846
10	/ 365 days	0.9327	0.9855	1.5929	2.1063
11	@ 50% L.F.	1.8655	1.9710	3.1859	4.2125
12	Transportation 1 (4)	2.4266	2.4635	2.9014	3.2721
13	Transportation 1 - Price Adjustment	<u>(0.6319)</u>	<u>(0.6319)</u>	<u>(0.6319)</u>	<u>(0.6319)</u>
14	(Line 12 + Line 13) x 4/5	1.4357	1.4653	1.8156	2.1121
15	Transportation 2 (5)	0.1551	0.1687	0.2635	0.3471
16	x 1/5	0.0310	0.0337	0.0527	0.0694
17	Total Commodity Transportation Charge for Commissioning Rate	<u>3.3322</u>	<u>3.4700</u>	<u>5.0541</u>	<u>6.3941</u>
Rate 100 - At 70% Load Factor					
Delivery (cents / m³)					
18	Monthly Demand (6)	12.0286	12.0286	12.0286	12.0286
19	x 12 months	144.3432	144.3432	144.3432	144.3432
20	/ 365 days	0.3955	0.3955	0.3955	0.3955
21	@ 70% L.F.	0.5649	0.5649	0.5649	0.5649
22	Commodity Charge (7)	0.2374	0.2374	0.2374	0.2374
23	Total Delivery Commissioning	<u>0.8023</u>	<u>0.8023</u>	<u>0.8023</u>	<u>0.8023</u>
Gas Supply (cents / m³)					
24	Monthly Demand (8)	45.9252	47.7711	69.3032	87.4891
25	x 12 months	551.1024	573.2532	831.6384	1,049.8692
26	/ 365 days	1.5099	1.5706	2.2785	2.8764
27	@ 70% L.F.	2.1570	2.2437	3.2549	4.1091
28	Transportation 1 (9)	4.3790	4.4067	4.7351	5.0132
29	x 3/7	1.8767	1.8886	2.0293	2.1485
30	Transportation 2 (10)	0.1551	0.1687	0.2635	0.3471
31	x 4/7	0.0886	0.0964	0.1506	0.1984
32	Total Commodity Transportation Charge for Commissioning Rate	<u>4.1223</u>	<u>4.2286</u>	<u>5.4348</u>	<u>6.4560</u>

Notes:

- | | |
|-------------------------|--------------------------|
| (1) Appendix A, Page 3. | (6) Appendix A, Page 4. |
| (2) Appendix A, Page 3. | (7) Appendix A, Page 4. |
| (3) Appendix A, Page 3. | (8) Appendix A, Page 4. |
| (4) Appendix A, Page 3. | (9) Appendix A, Page 4. |
| (5) Appendix A, Page 3. | (10) Appendix A, Page 4. |

UNION GAS LIMITED
 Southern Operations Area
 Calculation of Supplemental Service Charges
Effective January 1, 2010

Line No.	Particulars	cents / m ³ (a)	(\$ / GJ) (b)
	Minimum annual gas supply commodity charge - Rate M4, M5A		
1	Compressor Fuel	0.7269	
2	Transportation Tolls	4.0738	
3	Administration Charge	0.3138	
4	Minimum annual gas supply commodity charge	<u>5.1145</u>	<u>1.353</u>
	<u>Gas Supply Commodity Charges</u>		
5	Commodity Cost of Gas	18.9063	
6	FT Transportation Commodity	0.3471	
7	FT Fuel	0.7269	
8	Total Gas Supply Commodity Charge	<u>19.9803</u>	<u>5.287</u>
	<u>Firm Gas Supply Service Monthly Demand Charge</u>		
9	FT Demand Charge	<u>124.9587</u>	<u>33.067</u>

UNION GAS LIMITED
Southern Operations Area
Calculation of Supplemental Service Charges
Effective January 1, 2010

Line No.	Particulars		cents / m ³ (a)	(\$ / GJ) (b)
	Firm backstop gas:			
	Demand:			
1	Monthly space charge	0.0367		
2	Units required (1)	43		
	Note: Each unit of added delivery requires 43 m ³ of additional inventory.			
3	Number of months	12	18.9276 (a)	
	Inventory carrying costs:			
4	Sales WACOG	24.0208		
5	Overrun storage withdrawal	0.6377		
6		24.6585		
7	Units required (m ³)	43		
8	Pre-tax return (%)	9.060%	96.0645 (b)	
9	Annual demand charge		114.9921 (a) + (b)	
10			12	
11	Monthly demand charge		9.5827	2.536
	Commodity:			
12	Sales WACOG		24.0208	
13	Overrun storage withdrawal		0.6377	
14	Overrun transportation		1.0069	
15	Commodity charge		25.6654	6.792
	Reasonable efforts backstop gas:			
16	M1 Block 1 plus Storage		5.4515	
17	Sales WACOG		24.0208	
18			29.4723	7.799
	Supplemental inventory:			
19	Sales WACOG		24.0208	
20	Injection commodity		0.3951	
21	Space charge	0.0367 x 12	0.4402	
22			24.8560	6.577
	Carrying costs (1/2 year)			
23	24.8560 x 9.060% / 2		1.1260	
24			25.9820	6.875
	Supplemental gas sales:			
25	Supplemental inventory		25.9820	
26	Overrun storage withdrawal		0.6377	
27	Overrun transportation		1.0069	
28			27.6266	
	Failure to Deliver:			
29	M1 Block 1 plus Storage		5.4515	1.443
30	Failure to Deliver Adjustment		5.1708	1.368
31	Failure to Deliver Charge		10.6223	2.811

Notes:

(1) Each unit of added delivery requires 43 m³ of additional inventory.

UNION GAS LIMITED
 Southern Operations Area
 Calculation of Supplemental Service Charges
 Calculation of Minimum, Maximum & Seasonal Charges
Effective January 1, 2010

Line No.			cents / m ³ (a)	
	<u>Minimum Charges</u>			
	Rate M4	Minimum annual delivery commodity charge:		
1		Monthly delivery commodity charge (1st Block M4)	1.0247	
2		Administration Fee	0.3138	
3		Minimum annual delivery commodity charge	<u>1.3385</u>	
	Rate M5	Minimum annual delivery commodity charge:		
4		Monthly delivery commodity charge (1st block M5)	1.9920	
5		Administration Fee	0.3138	
6		Minimum annual delivery commodity charge	<u>2.3058</u>	
	<u>Maximum Charges</u>			
	Rate M7 Interruptible	Maximum interruptible delivery commodity charge:		
7		M7 firm commodity charge	0.4119	
8		M7 firm demand charge commoditized using 35% LF	2.3963	
9		M7 maximum interruptible charge	<u>2.8082</u>	
10	Rate T1 Interruptible	Maximum interruptible delivery commodity charge:	<u>2.8082</u>	

UNION GAS LIMITED
Southern Operations Area
Calculation of Supplemental Service Charges
Effective January 1, 2010

Line
No.

M7 - Commissioning and Decommissioning Rate

	Delivery (cents / m ³)	
1	Monthly Demand (1)	25.5108
2	x 12 months	306.1299
3	/ 365 days	0.8387
4	@ Class Average Firm Load Factor : 271, 296 (2) / (22,110 (3) / 12*365) = 39.6%	2.0854
5	Commodity Charge (4)	0.4119
6	Commodity - Price Adjustment (4)	(0.0004)
7	Total Delivery Commissioning	<u>2.4969</u>

T1 - At 100% Load Factor

		Union Supplies Fuel	Customer Supplies Fuel
	Authorized Storage Overrun (\$ / GJ)		
8	Monthly Demand (5)	1.951	1.951
9	x 12 months	23.412	23.412
10	/ 365 days	0.064	0.064
11	@ 100% L.F.	0.064	0.064
12	Commodity Charge (WACOG/ Heat Value * Overrun Fuel Ratio + Injection Commodity) (6)	0.105	0.007
13	Total Storage Overrun	<u>0.169</u>	<u>0.071</u>
	Authorized Transportation Overrun (cents / m ³)		
14	Monthly Demand (7)	19.1591	19.1591
15	x 12 months	229.9092	229.9092
16	/ 365 days	0.6299	0.6299
17	@ 100% L.F.	0.6299	0.6299
18	Commodity Charge (WACOG/10 * Transportation fuel ratio/100 + Firm Commodity Transport) (8)	0.3770	0.1776
19	Total Transportation Overrun	<u>1.0069</u>	<u>0.8075</u>

T3 - At 100% Load Factor

	Authorized Transportation Overrun (cents / m ³)	
20	Monthly Demand (9)	9.0665
21	x 12 months	108.7980
22	/ 365 days	0.2981
23	@ 100% L.F.	0.2981
24	Commodity Charge (10)	0.3281
25	Total Transportation Overrun	<u>0.6262</u>

U5/U7/U9 - At 100% Load Factor

	Authorized Storage Overrun (\$ / GJ)	
26	Monthly Demand (11)	0.943
27	x 12 months	11.311
28	/ 365 days	0.031
29	@ 100% L.F.	0.031
30	Commodity Charge (12)	0.015
31	Total Storage Overrun	<u>0.046</u>

Notes:

- | | |
|---|--|
| (1) Appendix A, Page 8. | (7) Appendix A, Page 9. |
| (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Page 15. | (8) $\$355.473/10^3\text{m}^3 / 10 * 0.561\% + 0.1776 \text{ cents/m}^3$. |
| (3) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Page 15. | (9) Appendix A, Page 10. |
| (4) Appendix A, Page 8. | (10) Appendix A, Page 10. |
| (5) Appendix A, Page 9. | (11) Appendix A, Page 11, Line 11. |
| (6) $\$355.473/10^3\text{m}^3 / 37.79 \text{ GJ}/10^3\text{m}^3 * 1.04\% + \$0.007/\text{GJ}$. | (12) Appendix A, Page 11, Line 14. |

UNION GAS LIMITED
Northern & Eastern Operations Area
Percentage Change in Average Unit Price
Effective January 1, 2010

Line No.	Particulars (cents/m ³)	Rate Classification	Current Approved Rates (1) (cents / m ³) (a)	Rate Change (b) = (c - a)	Approved Rates (2) (cents / m ³) (c)	Percent Change (3) (%) (d) = (b / a)
	Small volume general service	01				
1	Delivery		15.2311	0.2739	15.5050	1.8%
2	Gas Supply Transportation		4.1959	0.0006	4.1965	0.0%
3	Storage		2.3060	0.0051	2.3111	0.2%
4	Total		21.7330	0.2796	22.0126	1.3%
	Large volume general service	10				
5	Delivery		5.8660	(0.2140)	5.6520	-3.6%
6	Gas Supply Transportation		4.0006	(0.0002)	4.0004	0.0%
7	Storage		1.6646	0.0028	1.6674	0.2%
8	Total		11.5312	(0.2114)	11.3199	-1.8%
	Medium volume firm service	20				
9	Delivery		1.4307	0.0372	1.4680	2.6%
10	Gas Supply Transportation		4.2827	0.0026	4.2853	0.1%
11	Total		5.7135	0.0398	5.7533	0.7%
	Large volume high load factor	100				
12	Delivery		0.7226	0.0197	0.7423	2.7%
	Large volume interruptible	25				
13	Delivery		2.2761	0.0137	2.2899	0.6%
	Wholesale transportation	77				
14	Delivery		30.2312	0.4269	30.6582	1.4%

Notes:

- (1) Excludes Price Adjustments.
- (2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (z).
- (3) Excludes Gas Supply Commodity related costs.

UNION GAS LIMITED
Southern Operations Area
Percentage Change in Average Unit Price
Effective January 1, 2010

Line No.	Particulars (cents/m ³)	Rate Classification	Current Approved Rates (1) (cents / m ³) (a)	Rate Change (b) = (c - a)	Approved Rates (2) (cents / m ³) (c)	Percent Change (3) (%) (d) = (b / a)
		M1				
1	General Service					
2	Delivery		11.8547	0.3167	12.1714	2.7%
3	Storage		0.9899	0.0020	0.9919	0.2%
	Total		12.8446	0.3187	13.1633	2.5%
		M2				
4	General Service					
5	Delivery		4.0248	0.1123	4.1371	2.8%
6	Storage		0.7289	0.0016	0.7305	0.2%
	Total		4.7537	0.1139	4.8676	2.4%
		M4				
7	Firm Contract Com/ Ind Delivery		2.9384	0.1075	3.0459	3.7%
		M5F				
8	Firm Contract Com/ Ind Delivery		3.0232	0.0787	3.1019	2.6%
		M5I				
9	Interruptible Contract Com/ Ind Delivery		1.8702	0.0401	1.9103	2.1%
		M7F				
10	Special Large Volume Contract Delivery		2.4496	0.0478	2.4974	2.0%
		M7I				
11	Special Large Volume Contract Delivery		1.1902	0.0289	1.2191	2.4%
		M9				
12	Large Wholesale Service Delivery		2.3983	0.0192	2.4175	0.8%
		M10				
13	Small Wholesale Service Delivery		2.6751	0.0050	2.6801	0.2%
		T1 F/I				
14	Storage and Transportation Delivery		1.1309	0.0200	1.1509	1.8%
15	Delivery excluding fuel		0.9045	0.0170	0.9216	1.9%
		T3				
16	Storage and Transportation Distributor		1.7285	0.0175	1.7459	1.0%

Notes:

- (1) Excludes Price Adjustments.
(2) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (2).
(3) Excludes Gas Supply Commodity related costs.

UNION GAS LIMITED
Southern Operations Area
General Service Customer Bill Impacts

Rate M1 - Residential (Annual Consumption of 2,600 m ³)									
Line No.	Particulars	EB-2008-0220		EB-2009-0275		Impact (\$)	Percent Change (%) (d) = (c) / (a)		
		Approved 01-Jan-09 Total Bill (\$ (1)) (a)	Approved 01-Jan-10 Total Bill (\$ (1)) (b)						
Delivery Charges									
1	Monthly Charge	216.00	228.00	12.00					
2	Delivery Commodity Charge	113.83	108.73	(5.09)					
3	Storage Service	25.74	25.79	0.05					
4	Total Delivery Charge	355.57	362.52	6.96			2.0%		
Supply Charges									
5	Transportation to Union	105.92	105.92	-					
6	Gas Supply Commodity (2)	518.62	518.62	-					
7	Total Gas Supply Charge	624.54	624.54	-					
8	Total Bill	980.11	987.06	6.96			0.7%		
9	Impacts for Customer Notices - Sales (line 8)			6.96					
10	Impacts for Customer Notices - Direct Purchase (line 4)			6.96					

Notes:

- (1) Excludes price adjustments.
(2) Gas Supply Commodity and Fuel Rates will be updated as part of the Board approved QRAM process.

UNION GAS LIMITED
 Northern & Eastern Operations Area
 General Service Customer Bill Impacts

Line No.	Particulars	(Fort Frances)					(Western)				
		Rate 01 - Residential (Annual Consumption of 2,600 m ³)					Rate 01 - Residential (Annual Consumption of 2,600 m ³)				
		EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$) (c)=(b)-(a)	Percent Change (%) (d) = (c) / (a)		EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$) (g) = (f)-(e)	Percent Change (%) (h) = (g) / (e)	
1	<u>Delivery Charges</u>										
2	Monthly Charge	216.00	228.00	12.00			216.00	228.00	12.00		
3	Delivery Commodity Charge	216.49	212.29	(4.20)			216.49	212.29	(4.20)		
	Total Delivery Charge	432.49	440.29	7.80	1.8%		432.49	440.29	7.80	1.8%	
4	<u>Supply Charges</u>										
5	Transportation to Union	86.61	86.61	-			89.04	89.06	0.02		
6	Storage Service	49.28	49.33	0.05			49.20	49.28	0.08		
	Subtotal	135.89	135.94	0.05	0.0%		138.24	138.34	0.10	0.1%	
7	Commodity & Fuel (2)	505.37	505.37	-			509.22	509.22	-		
8	Total Gas Supply Charge	641.26	641.31	0.05			647.46	647.56	0.10		
9	Total Bill	1,073.75	1,081.60	7.85	0.7%		1,079.95	1,087.85	7.90	0.7%	
10	Impacts for Customer Notices - Sales (line 9)			7.85					7.90		
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			7.85					7.90		

Notes:
 (1) Excludes price adjustments.
 (2) Gas Supply Commodity and Fuel Rates will be updated as part of the Board approved QRAM process.

UNION GAS LIMITED
Northern & Eastern Operations Area
General Service Customer Bill Impacts

Line No.	Particulars	(Northern)					(Eastern)				
		Rate 01 - Residential (Annual Consumption of 2,600 m ³)					Rate 01 - Residential (Annual Consumption of 2,600 m ³)				
		EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)	(d) = (c) / (a)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)	(h) = (g) / (e)
		(a)	(b)	(c)=(b)-(a)	(d) = (c) / (a)		(e)	(f)	(g) = (f)-(e)		
	<u>Delivery Charges</u>										
1	Monthly Charge	216.00	228.00	12.00			216.00	228.00	12.00		
2	Delivery Commodity Charge	216.34	212.13	(4.21)			215.98	211.78	(4.20)		
3	Total Delivery Charge	432.34	440.13	7.79	1.8%		431.98	439.78	7.80		1.8%
	<u>Supply Charges</u>										
4	Transportation to Union	107.44	107.45	0.01			123.43	123.44	0.01		
5	Storage Service	59.25	59.38	0.13			67.35	67.52	0.17		
6	Subtotal	166.69	166.83	0.14	0.1%		190.78	190.96	0.18		0.1%
7	Commodity & Fuel (2)	514.25	514.25	-			518.64	518.64	-		
8	Total Gas Supply Charge	680.94	681.08	0.14			709.42	709.60	0.18		
9	Total Bill	1,113.28	1,121.21	7.93			1,141.40	1,149.38	7.98		0.7%
10	Impacts for Customer Notices - Sales (line 9)			7.93					7.98		
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			7.93					7.98		

Notes:

- (1) Excludes price adjustments.
(2) Gas Supply Commodity and Fuel Rates will be updated as part of the Board approved GRAM process.

UNION GAS LIMITED
 Northern & Eastern Operations Area
 General Service Customer Bill Impacts

Line No.	Particulars	(Fort Frances) Rate 10 - Commercial (Annual Consumption of 93,000 m ³)				(Western) Rate 10 - Commercial (Annual Consumption of 93,000 m ³)			
		EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$) (c)=(b)-(a)	Percent Change (%) (d) = (c) / (a)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$) (g) = (f)-(e)	Percent Change (%) (h) = (g) / (e)
1	<u>Delivery Charges</u>								
2	Monthly Charge	840.00	840.00	-		840.00	840.00	-	
3	Delivery Commodity Charge	5,656.97	5,464.02	(192.95)		5,656.97	5,464.02	(192.95)	
	Total Delivery Charge	6,496.97	6,304.02	(192.95)	-3.0%	6,496.97	6,304.02	(192.95)	-3.0%
4	<u>Supply Charges</u>								
5	Transportation to Union	2,845.63	2,845.63	-		2,933.59	2,933.40	(0.19)	
6	Storage Service	1,128.92	1,129.13	0.21		1,126.79	1,126.97	0.18	
	Subtotal	3,974.55	3,974.76	0.21	0.0%	4,060.38	4,060.37	(0.01)	0.0%
7	Commodity & Fuel (2)	18,077.05	18,077.05	-		18,214.60	18,214.60	-	
8	Total Gas Supply Charge	22,051.60	22,051.81	0.21		22,274.98	22,274.97	(0.01)	
9	Total Bill	28,548.57	28,355.83	(192.74)	-0.7%	28,771.95	28,578.99	(192.96)	-0.7%
10	Impacts for Customer Notices - Sales (line 9)			(192.74)				(192.96)	
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			(192.74)				(192.96)	

Notes:

- (1) Excludes price adjustments.
 (2) Gas Supply Commodity and Fuel Rates will be updated as part of the Board approved GRAM process.

UNION GAS LIMITED
Northern & Eastern Operations Area
General Service Customer Bill Impacts

Line No.	Particulars	(Northern) Rate 10 - Commercial (Annual Consumption of 93,000 m ³)				(Eastern) Rate 10 - Commercial (Annual Consumption of 93,000 m ³)					
		EB-2008-0220		EB-2009-0275		EB-2008-0220		EB-2009-0275			
		Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved		
		01-Jan-09 Total	01-Jan-09 Total	01-Jan-10 Total	01-Jan-10 Total	01-Jan-09 Total	01-Jan-09 Total	01-Jan-10 Total	01-Jan-10 Total		
		Bill (\$)(1)	Bill (\$)(1)	Bill (\$)(1)	Bill (\$)(1)	Impact (\$)	Impact (\$)	Impact (\$)	Impact (\$)	(g) = (f)-(e)	(h) = (g) / (e)
		(a)	(b)	(c)=(b)-(a)	(d) = (c) / (a)	(e)	(f)	(g)	(h)		
1	<u>Delivery Charges</u>										
2	Monthly Charge	840.00	840.00	-		840.00	840.00	-			
3	Delivery Commodity Charge	5,650.88	5,458.13	(192.75)		5,666.51	5,473.24	(193.27)			
	Total Delivery Charge	6,490.88	6,298.13	(192.75)	-3.0%	6,506.51	6,313.24	(193.27)			-3.0%
4	<u>Supply Charges</u>										
5	Transportation to Union	3,591.18	3,591.10	(0.08)		4,162.30	4,162.22	(0.08)			
6	Storage Service	1,486.71	1,488.92	2.21		1,776.86	1,780.86	4.00			
	Subtotal	5,077.89	5,080.02	2.13	0.0%	5,939.16	5,943.08	3.92			0.1%
7	Commodity & Fuel (2)	18,394.27	18,394.27	-		18,550.70	18,550.70	-			
8	Total Gas Supply Charge	23,472.16	23,474.29	2.13		24,489.86	24,493.78	3.92			
9	Total Bill	29,963.04	29,772.42	(190.62)	-0.6%	30,996.37	30,807.02	(189.35)			-0.6%
10	Impacts for Customer Notices - Sales (line 9)			(190.62)				(189.35)			
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			(190.62)				(189.35)			

Notes:

- (1) Excludes price adjustments.
(2) Gas Supply Commodity and Fuel Rates will be updated as part of the Board approved GRAM process.

UNION GAS LIMITED
Calculation of 2010 Average Use Volume Adjustment

Line No.	Particulars	2009 Billing Units (1) (10 ³ m ³) (a)	Average Use Volume Adjustment (10 ³ m ³) (b)	2010 Billing Units (10 ³ m ³) (c)	Rate of Decline/(Increase) in Volume (2) (%) (d)
<u>Rate M1</u>					
1	First 100 m ³	920,394	(5,522)	914,871	
2	Next 150 m ³	768,948	(4,614)	764,334	
3	All Over 250 m ³	1,106,421	(6,639)	1,099,783	
4	Total	<u>2,795,763</u>	<u>(16,775)</u>	<u>2,778,988</u>	<u>0.6%</u>
<u>Rate M2</u>					
5	First 1 000 m ³	75,985	(456)	75,529	
6	Next 6 000 m ³	369,337	(2,216)	367,121	
7	Next 13 000 m ³	303,615	(1,822)	301,793	
8	All over 20 000 m ³	334,439	(2,007)	332,433	
9	Total	<u>1,083,376</u>	<u>(6,500)</u>	<u>1,076,875</u>	<u>0.6%</u>
<u>Rate 01</u>					
10	First 100 m ³	200,224	-	200,224	
11	Next 200 m ³	279,988	-	279,988	
12	Next 200 m ³	134,082	-	134,082	
13	Next 500 m ³	127,758	-	127,758	
14	Over 1 000 m ³	133,644	-	133,644	
15	Total	<u>875,695</u>	<u>-</u>	<u>875,695</u>	<u>0.0%</u>
<u>Rate 10</u>					
16	First 1 000 m ³	23,216	1,509	24,725	
17	Next 9 000 m ³	143,723	9,342	153,065	
18	Next 20 000 m ³	101,184	6,577	107,761	
19	Next 70 000 m ³	69,488	4,517	74,005	
20	Over 100 000 m ³	40,628	2,641	43,269	
21	Total	<u>378,239</u>	<u>24,586</u>	<u>402,825</u>	<u>(6.5)%</u>

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (y).
(2) EB-2007-0606, Settlement Agreement, Page 13.

UNION GAS LIMITED
Adjustment in 2008 Lost Revenue Adjustment Mechanism (LRAM)
Volumes for 2010 Rate Calculations
(In 10^3 m^3)

Line No.	Particulars	Audited 2008 DSM Volumes (1)
<u>Southern Operations Area</u>		
	<u>General Service</u>	
1	M1 Residential	(6,477)
2	M1 Commercial	(7,101)
3	M2 Commercial	(3,103)
4	M2 Industrial	(574)
	<u>Contract</u>	
5	M4	(5,610)
6	M5	(4,468)
7	M7	(1)
8	T1	(18,204)
9	Total Southern Operations Area	<u>(45,539)</u>
<u>Northern Operations Area</u>		
	<u>General Service</u>	
10	Residential 01	(1,361)
11	Commercial 01	(1,248)
12	Commercial 10	(1,389)
13	Industrial 10	(1,054)
	<u>Contract</u>	
14	Rate 20	(1,536)
15	Rate 100	(9,725)
16	Total Northern Operations Area	<u>(16,313)</u>
17	Total	<u><u>(61,852)</u></u>

Notes:

- (1) Demand Side Management 2009 Annual Report --- Final Audited Report dated June 25, 2009, page 56 (submitted by Union to the OEB Secretary on June 30, 2009 in compliance with section 2.1.12 of the Board's Reporting and Record Keeping Requirements).

UNION GAS LIMITED
Total Delivery and Storage Revenue
Effective January 1, 2010

Line No.	Particulars	EB-2008-0220 Approved Revenue (1) (\$000's) (a)	Change in TCPL FT Tolls (2) (\$000's) (b)	Current Approved Revenue (\$000's) (c) = (a)+(b)	Upstream Transportation Costs (3) (\$000's) (d)	Delivery and Storage Revenue (\$000's) (e)=(c)+(d)
<u>Delivery North</u>						
1	R01	133,378		133,378		133,378
2	R10	22,188		22,188		22,188
3	R20	7,615		7,615		7,615
4	R25	2,382		2,382		2,382
5	R77	28		28		28
6	R100	16,484		16,484		16,484
7	Total North Delivery	<u>182,075</u>	<u>-</u>	<u>182,075</u>	<u>-</u>	<u>182,075</u>
<u>In-franchise South Delivery and Storage</u>						
8	M1	359,762		359,762		359,762
9	M2	51,626		51,626		51,626
10	M4	14,082		14,082		14,082
11	M5	8,007		8,007		8,007
12	M7	6,762		6,762		6,762
13	M9	588		588		588
14	M10	5		5		5
15	T1	55,097		55,097		55,097
16	T3	5,556		5,556		5,556
17	Total South Delivery and Storage	<u>501,485</u>	<u>-</u>	<u>501,485</u>	<u>-</u>	<u>501,485</u>
18	Total In-franchise Delivery and Storage	<u>683,560</u>	<u>-</u>	<u>683,560</u>	<u>-</u>	<u>683,560</u>

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 3, Column (r).
- (2) EB-2009-0054, Working Papers, Schedule 3, Page 2.
- (3) EB-2008-0220, Rate Order, Working Papers, Schedule 12, Column (d); including diversions; updated for TCPL toll changes.

UNION GAS LIMITED
Total Delivery and Storage Revenue
Effective January 1, 2010

Line No.	Particulars	EB-2008-0220 Approved Revenue (1) (\$000's) (a)	Change in TCPL FT Tolls (2) (\$000's) (b)	Current Approved Revenue (\$000's) (c) = (a)+(b)	Upstream Transportation Costs (3) (\$000's) (d)	Delivery and Storage Revenue (\$000's) (e)=(c)+(d)
<u>Northern Transportation and Storage</u>						
1	R01	65,570	(6,709)	58,861	(44,211)	14,650
2	R10	24,218	(2,740)	21,478	(17,370)	4,108
3	R20	8,510	(1,164)	7,345	(6,675)	670
4	R25	1,415	(222)	1,193	(1,192)	1
5	R100	1,757	-	1,757	(487)	1,270
6	Total North Transport and Storage	<u>101,468</u>	<u>(10,835)</u>	<u>90,633</u>	<u>(69,935)</u>	<u>20,698</u>
7	Total In-franchise	<u>785,029</u>	<u>(10,835)</u>	<u>774,194</u>	<u>(69,935)</u>	<u>704,259</u>
<u>Ex-franchise</u>						
8	M12	181,618		181,618		181,618
9	M13	862		862		862
10	M16	551		551		551
11	C1	3,093		3,093		3,093
12	Total Ex-franchise	<u>186,124</u>	<u>-</u>	<u>186,124</u>	<u>-</u>	<u>186,124</u>
13	Total Delivery and Storage	<u>971,152</u>	<u>(10,835)</u>	<u>960,317</u>	<u>(69,935)</u>	<u>890,383</u>

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 3, Column (r).
- (2) EB-2009-0054, Working Papers, Schedule 3, Page 2.
- (3) EB-2008-0220, Rate Order, Working Papers, Schedule 12, Column (d); including diversions; updated for TCPL toll changes.

UNION GAS LIMITED
Allocation of 2010 Z-factor Adjustments to Rate Classes
(\$000's)

Line No.	Particulars	2010 Z-Factor Adjustments	
		2007 Approved Allocation (1)	Tax Changes Adjustment (2)
		(a)	(b)
	<u>In- Franchise North</u>		
1	R01	561,550	(680)
2	R10	103,786	(126)
3	R20	53,736	(65)
4	R25	24,119	(29)
5	R77	96	(0)
6	R100	71,109	(86)
7	Total In-Franchise North (lines 1-6)	<u>814,395</u>	<u>(986)</u>
	<u>In-Franchise South</u>		
8	M1	1,312,577	(1,588)
9	M2	199,518	(241)
10	M4	53,190	(64)
11	M5	32,615	(39)
12	M7	32,982	(40)
13	M9	2,763	(3)
14	M10	131	(0)
15	T1	161,793	(196)
16	T3	19,490	(24)
17	Total In-Franchise South (lines 8-16)	<u>1,815,060</u>	<u>(2,197)</u>
18	Total In-Franchise (line 7 + line 17)	<u>2,629,455</u>	<u>(3,182)</u>
	<u>Ex-Franchise</u>		
19	M12	636,791	(771)
20	M13	493	(1)
21	M16	692	(1)
22	C1	109,766	(133)
23	Total Ex-Franchise (lines 19-22)	<u>747,742</u>	<u>(905)</u>
24	Total Union Gas (line 18 + line 23)	<u>3,377,197</u>	<u>(4,087) (3)</u>

Notes:

- (1) EB-2005-0520, Exhibit G3, Tab 2, Schedule 2, Rate Base, Updated for EB-2005-0520 Board Decision.
- (2) Allocated using Column (a).
- (3) EB-2009-0275, Rate Order, Working Papers, Schedule 15, Line 20, Column (c) and Line 21, Column (d).

UNION GAS LIMITED
Summary of S&T Transactional Margin Included In 2010 Rates

Line No.	Particulars (\$ 000's)	Total Revenue (1)	Allocated Cost (2)	Total Margin (c) = (a - b)	Included in 2007 In-franchise Rates (d)	Included in 2008 In-franchise Rates (e)	Included in 2009 In-franchise Rates (f)	Included in 2010 In-franchise Rates (g)	Change in Sharing of Forecast S&T Margin (h)=(f-g)
1	Transportation & Exchange Services Acct. 179-69								
2	M12 Transportation Overrun	4,000	1,417	2,583					
3	Total Transportation & Exchanges	<u>4,000</u>	<u>1,417</u>	<u>2,583</u>	<u>222</u>	<u>2,583 (3)</u>	<u>2,583</u>	<u>2,583</u>	
4	Short Term Storage & Balancing Services Acct. 179-70								
5	Off Peak Storage	13,794	847	12,947					
6	Enbridge LBA	4,092	1,285	2,807					
7	Total Short Term Storage & Balancing Services	<u>17,961</u>	<u>2,132</u>	<u>15,829</u>	<u>14,246</u>	<u>11,254 (4)</u>	<u>11,254</u>	<u>11,254</u>	
8	Total Long Term Peak Storage Services Acct. 179-72	<u>42,058</u>	<u>20,653</u>	<u>21,405</u>	<u>19,265</u>	<u>16,054 (5)</u>	<u>10,703 (5)</u>	<u>5,351</u>	<u>5,351</u>
9	Other S&T Services Acct. 179-73	895	42	853	768	853 (6)	853	853	
10	Total	<u>64,914</u>	<u>24,244</u>	<u>40,670</u>	<u>34,501</u>	<u>30,744</u>	<u>25,393</u>	<u>20,042</u>	<u>5,351</u>

Notes: (1) EB-2005-0520, Rate Order, Working Papers, Schedule 24, Column (a).
(2) EB-2005-0520, Rate Order, Working Papers, Schedule 24, Column (b).
(3) Includes In-franchise impact of the proposed changes to the sharing of forecast S&T transactional margin.
(4) EB-2005-0551, Decision with Reasons, Section 9.1.2.
(5) EB-2005-0551, Decision with Reasons, Section 7.3.
(6) Includes In-franchise impact of the proposed changes to the sharing of forecast S&T transactional margin.

UNION GAS LIMITED
Calculation of Tax Rate Change Impacts
Effective January 1, 2010
(\$000's)

Line No.	Particulars	2009 Approved (1)		Updated for CCA change	
		2008	2009	2009	2010
		(a)	(b)	(c)	(d)
<u>Tax Amounts Related to CCA Rate Changes</u>					
1	CCA Difference	(4,738) (2)	(6,905) (2)	(12,715) (3)	(11,870) (3)
2	Forecast Income Tax Rate	33.50%	33.00%	33.00%	32.00%
3	Tax Savings (Line 1 * Line 2)	(1,587)	(2,278)	(4,196)	(3,798)
4	Grossed-up Tax Savings (Line 3/(1-Line 2))	(2,387)	(3,401)	(6,263)	(5,586)
<u>Tax Amounts Related to Income Tax Rate Changes</u>					
5	2007 Board Approved Taxable Income for Income Tax Expense Calculation (4)	103,902	103,902	103,902	103,902
6	2007 Board Approved Tax Rate	36.12%	36.12%	36.12%	36.12%
7	Forecast Income Tax Rate	33.50%	33.00%	33.00%	32.00%
8	Tax Rate Variance (Line 7-Line 6)	(2.62%)	(3.12%)	(3.12%)	(4.12%)
9	Cumulative Annual Income Tax Savings vs. 2007 Board Approved (Line 5 * Line 8)	(2,722)	(3,242)	(3,242)	(4,281)
10	Grossed-up Tax Savings (Line 9/(1-Line 7))	(4,094)	(4,838)	(4,838)	(6,295)
<u>Tax Amounts Related to Capital Tax Rate Changes</u>					
11	2007 Board Approved Taxable Capital	3,020,911	3,020,911	3,020,911	3,020,911
12	2007 Board Approved Capital Tax Rate (5)	0.285%	0.285%	0.285%	0.285%
13	Forecast Capital Tax Rate	0.225%	0.225%	0.225%	0.075%
14	Capital Tax Variance (Line 13-Line 12)	(0.060%)	(0.060%)	(0.060%)	(0.210%)
15	Cumulative Annual Capital Tax Savings vs. 2007 Board Approved (Line 11 * Line 14)	(1,813)	(1,813)	(1,813)	(6,344)
16	Cumulative Total Forecast Tax Related Amount (Lines 4+10+15)	(8,293)	(10,052)	(12,914)	(18,225)
17	Cumulative Total Tax Related Amount Reflected in Rates (50% of Line 16) (6)	(4,146)	(5,026)	(6,457)	(9,113)
18	2008 Interim Adjustment	(8,000)			
19	2008 & 2009 Total Annual Rate Adjustment	<u>3,854</u>	<u>2,974</u>		
20	2009 Adjustment reflecting updated CCA rates			<u>(1,431)</u> (7)	
21	2010 Total Annual Rate Adjustment				<u>(2,656)</u> (8)

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 15.
- (2) CCA savings as shown in EB-2007-0606, Exhibit E3.1.1.
- (3) CCA savings updated for change in CCA rates during 2009.
- (4) EB-2005-0520, Rate Order Working Papers, Schedule 4, Column (e), Line 10 plus EB-2005-0520, Rate Order, Working Papers, Schedule 1, Column (e), Line 7.
- (5) EB-2005-0520, ADR Agreement, page 20.
- (6) EB-2007-0606, Decision dated July 31, 2008, page 9.
- (7) Adjustment to be disposed of in 2009 Deferral Account Disposition; Line 17, Column (c) minus Line 17, Column (b).
- (8) Z-Factor Adjustment for 2010, Line 17, Column (d) minus Line 17, Column (c).

UNION GAS LIMITED
Calculation of 2010 DSM Budget
Allocation by Rate Class

Line No.	Particulars	2009 Approved DSM Budget (1) (\$000's) (a)	Escalation Factor (2) (\$000's) (b)=(a*10%)	2010 DSM Budget (\$000's) (c)=(a+b)
<u>Northern & Eastern Operations Area</u>				
1	Rate 01	1,967	197	2,164
2	Rate 10	1,696	170	1,866
3	Rate 20	1,221	122	1,343
4	Rate 100	1,963	196	2,159
<u>Southern Operations Area</u>				
5	Rate M1	6,554	655	7,209
6	Rate M2	2,716	272	2,987
7	Rate M4	2,226	223	2,448
8	Rate M5	-	-	-
9	Rate M7	846	85	930
10	Rate T1	1,381	138	1,519
11	Rate T3	-	-	-
12	Total	<u>20,570</u>	<u>2,057</u>	<u>22,627</u>

Notes:

- (1) EB-2008-0220, Rate Order, Working Papers, Schedule 4, Column (q).
(2) Framework established in EB-2006-0021 Decision with Reasons, Page 23 and extended by Board letter dated April 14, 2009.