



**EB-2010-0042**

**IN THE MATTER OF** the *Ontario Energy Board Act 1998*,  
S.O.1998, c.15, (Schedule B);

**AND IN THE MATTER OF** an Application by Enbridge Gas  
Distribution Inc. for an Order or Orders approving the  
clearance or disposition of amounts recorded in certain  
deferral or variance accounts.

**BEFORE:** Paul Sommerville  
Presiding Member

Paula Conboy  
Member

**FINAL RATE ORDER**  
**2009 Earnings Sharing Mechanism and other Deferral Accounts**

Enbridge Gas Distribution Inc. ("Enbridge" or the "Company") filed an application, dated April 16, 2010, with the Ontario Energy Board (the "Board") under section 36 of the Ontario Energy Board Act, S.O. 1998, c.15, Schedule B for an order approving the disposition of balances in certain deferral or variance accounts. The Board assigned file number EB-2010-0042 to the Application and issued a Notice of Application & Procedural Order No. 1 on May 6, 2010.

The Board scheduled a Settlement Conference on June 21 and 22, 2010 and Enbridge filed the Settlement Agreement on June 29, 2010. The Board accepted the Settlement Agreement in its Decision and Procedural Order No. 2 dated July 8, 2010. On November 26, 2010, and in accordance with section 20 of the Settlement Agreement, Enbridge filed a Draft Rate Order with schedules showing the balances, unit rates by

rate class, and clearance timing for the clearance of the subject deferral and variance accounts. The clearances were agreed in the Settlement Agreement to be implemented as a one-time clearance to customers in the January 2011 billing cycle. All parties to the proceeding were provided a copy of the Draft Rate Order. On November 29, 2010 the Board issued Procedural Order No. 3 which outlined a process for parties to comment on the Draft Rate Order. The materials filed by Enbridge included the following:

- A schedule showing the balances and associated interest for all the accounts approved for clearance (reference: Exhibit B, Tab 5, Schedule 1, originally filed in the Company's 2011 rate proceeding EB-2010-0146, dated October 1, 2010);
- Schedules showing the derivation of the proposed unit rates for the clearance of the account balances to customers as a one-time billing adjustment on customers' January 2011 bills; and
- Correspondence from the Canada Revenue Agency dated November 25, 2010 in response to the Company's request for a GST/HST ruling relating to the account clearances.

None of the parties provided any comments to the Board on the Draft Rate Order.

The rates in the Draft Rate Order are designed for clearance in January 2011. The Board notes that there will be a natural gas commodity rate adjustment effective January 1, 2011 under the Quarterly Rate Adjustment Mechanism ("QRAM") process and that the Settlement Agreement stated an intention that the clearances would be included with that application. The QRAM draft order is expected to be filed on or about December 10, 2010 under docket EB-2010-0347.

Having reviewed all of the materials, the Board considers it appropriate to proceed with its Final Rate Order as proposed by Enbridge.

#### **THE BOARD ORDERS THAT:**

1. The deferral and variance account balance schedule relating to the January 2011 clearances, including the associated interest amounts, and as attached as Appendix "A" to this order, is accepted as the basis for the rates in this order.

2. The unit rates derived for the one-time clearance, attached as Appendix "B" to this order, shall be implemented and made effective in the January 2011 billing cycle.

**DATED** at Toronto, December 7, 2010

**ONTARIO ENERGY BOARD**

*Original signed by*

Kirsten Walli  
Board Secretary

**APPENDIX "A" TO**  
**FINAL RATE ORDER**  
**BOARD FILE NO. EB-2010-0042**  
**DATED December 7, 2010**

ENBRIDGE GAS DISTRIBUTION INC.  
 DEFERRAL & VARIANCE ACCOUNTS  
 FOR FUTURE CLEARANCE

Line No.	Account Description	Account Acronym	Col. 1		Col. 2		Col. 3		Col. 4	
			Accounts approved in EB-2010-0042 for clearance in January 2011		Current estimate of accounts to be cleared commencing July 1, 2011					
			Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)
<u>Non Commodity Related Accounts</u>										
1.	Demand Side Management V/A	2010 DSMVA	-	-	-	-	-	-	-	-
2.	Demand Side Management V/A	2009 DSMVA	-	-	-	-	1,165.1	11.7	-	-
3.	Demand Side Management V/A	2008 DSMVA	(73.3)	(56.5)	-	-	-	-	-	-
4.	Lost Revenue Adjustment Mechanism	2009 LRAM	-	-	-	-	(45.7)	(0.3)	-	-
5.	Lost Revenue Adjustment Mechanism	2008 LRAM	37.3	0.3	-	-	-	-	-	-
6.	Shared Savings Mechanism V/A	2009 SSMVA	-	-	-	-	5,364.2	32.4	-	-
7.	Shared Savings Mechanism V/A	2008 SSMVA	5,803.2	46.3	-	-	-	-	-	-
8.	Class Action Suit D/A	2010 CASDA	4,709.5	450.0 <sup>1</sup>	-	-	4,709.5	450.0 <sup>1</sup>	-	-
9.	Deferred Rebate Account	2010 DRA	-	-	-	-	2,169.9	26.0	-	-
10.	Deferred Rebate Account	2009 DRA	-	-	-	-	-	-	-	-
11.	Gas Distribution Access Rule Costs D/A	2010 GDARCD	-	-	-	-	-	-	-	2
12.	Gas Distribution Access Rule Costs D/A	2009 GDARCD	2,838.8	- <sup>3</sup>	-	-	-	-	-	-
13.	Ontario Hearing Costs V/A	2009 OHCVA	19.1	0.1	-	-	-	-	-	-
14.	Manufactured Gas Plant D/A	2010 MGPD	-	-	-	-	-	-	-	-
15.	Unbundled Rate Implementation Cost D/A	2010 URICD	-	-	-	-	90.0	0.9	-	-
16.	Open Bill Service D/A	2009/10 OBSD	87.7	3.0	-	-	87.7	3.0	-	-
17.	Open Bill Access V/A	2009/10 OBAV	79.5	1.2	-	-	79.5	1.2	-	-
18.	Municipal Permit Fees D/A	2010 MPFD	-	-	-	-	-	-	-	2
19.	Municipal Permit Fees D/A	2009 MPFD	202.2	- <sup>3</sup>	-	-	-	-	-	-
20.	Average Use True-Up V/A	2009 AUTUVA	5,626.9	44.8	-	-	-	-	-	-
21.	Tax Rate and Rule Change V/A	2010 TRRCV	-	-	-	-	970.0	6.0	-	-
22.	Tax Rate and Rule Change V/A	2009 TRRCV	(350.0)	(3.0)	-	-	-	-	-	-
23.	Earnings Sharing Mechanism D/A	2009 ESM	(19,300.0)	(152.2)	-	-	-	-	-	-
24.	Mean Daily Volume Mechanism D/A	2010 MDVMD	-	-	-	-	-	-	-	2
25.	IFRS Transition Costs D/A	2010 IFRSTCD	-	-	-	-	1,733.4	20.1	-	-
26.	IFRS Transition Costs D/A	2009 IFRSTCD	2,091.0	16.8	-	-	-	-	-	-
27.	Ex-Franchise Third Party Billing Services D/A	2010 EFTPBSD	-	-	-	-	(162.7)	(1.2)	-	-
28.	Ex-Franchise Third Party Billing Services D/A	2009 EFTPBSD	(27.9)	(0.1)	-	-	-	-	-	-
29.	Total non commodity related accounts		1,744.0	350.7			16,160.9	549.8		
<u>Commodity Related Accounts</u>										
30.	Purchased Gas V/A	2010 PGV	-	-	-	-	-	-	-	4
31.	Purchased Gas V/A	2009 PGV	(45,275.2)	(2,690.5)	-	-	-	-	-	-
32.	Transactional Services D/A	2010 TSD	-	-	-	-	(2,972.9)	(23.3)	-	-
33.	Transactional Services D/A	2009 TSD	(7,062.1)	(59.5)	-	-	-	-	-	-
34.	Unaccounted for Gas V/A	2009 UAFV	9,596.7	76.5	-	-	-	-	-	-
35.	Storage and Transportation D/A	2010 S&TD	-	-	-	-	36.7	0.3	-	-
36.	Storage and Transportation D/A	2009 S&TD	(1,594.8)	(15.9)	-	-	-	-	-	-
37.	Total commodity related accounts		(44,335.4)	(2,689.4)			(2,936.2)	(23.0)		
38.	Total Deferral and Variance Accounts		(42,591.4)	(2,338.7)			13,224.7	526.8		

Notes:

- The balances shown in the 2010 CASDA account represent the third (2010) and fourth (2011) installments of the balance approved for recovery over five years (2008-2012) in EB-2007-0731. The third (2010) installment was approved for clearance in January 2011 along with other 2009 deferral accounts. EGD is requesting clearance of the 2011 related installment commencing in July 2011.
- The amounts which will be requested for clearance in relation to the 2010 GDARCD, 2010 MPFD, and 2010 MDVMD will be determined within a revenue requirement calculation as referenced on page 1 of this exhibit. EGD will bring these amounts forward within the presentation of deferral and variance accounts within the 2010 ESM review application and proceeding.
- The balances in the 2009 GDARCD and MPFD accounts are the revenue requirements approved for clearance in the EB-2010-0042 proceeding.
- The PGV is now cleared through a rolling twelve month forward looking mechanism as approved by the Board within the EB-2008-0106 proceeding. As such, any 2010 or beyond projected PGV balances are not meaningful to this schedule.

**APPENDIX "B" TO**  
**FINAL RATE ORDER**  
**BOARD FILE NO. EB-2010-0042**  
**DATED December 7, 2010**

**UNIT RATE AND TYPE OF SERVICE: CLEARING IN JANUARY 2011**

	COL.1
	<u>TOTAL</u>
	(\$/m <sup>3</sup> )
<b><u>Bundled Services:</u></b>	
<b>RATE 1</b>	- SYSTEM SALES (0.9104)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.0098)
	- WESTERN T-SERVICE 0.1124
<b>RATE 6</b>	- SYSTEM SALES (0.9982)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.0181
	- WESTERN T-SERVICE 0.1398
<b>RATE 9</b>	- SYSTEM SALES (2.7396)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (1.3377)
	- WESTERN T-SERVICE (1.2154)
<b>RATE 100</b>	- SYSTEM SALES (6.0193)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.7676
	- WESTERN T-SERVICE 0.8898
<b>RATE 110</b>	- SYSTEM SALES (0.4672)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.1120
	- WESTERN T-SERVICE 0.2342
<b>RATE 115</b>	- SYSTEM SALES (0.6715)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.1787
	- WESTERN T-SERVICE 0.3010
<b>RATE 135</b>	- SYSTEM SALES (1.7018)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.0571
	- WESTERN T-SERVICE 0.1793
<b>RATE 145</b>	- SYSTEM SALES (1.1837)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.1718
	- WESTERN T-SERVICE 0.2941
<b>RATE 170</b>	- SYSTEM SALES (0.8259)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.1289
	- WESTERN T-SERVICE 0.2515
<b>RATE 200</b>	- SYSTEM SALES (1.7120)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.0217
	- WESTERN T-SERVICE 0.0000
<b><u>Unbundled Services:</u></b>	
<b>RATE 125</b>	- All (1.9152)
<b>RATE 300</b>	- All (9.5645)

**Determination of Balances to be Cleared  
 from the 2009 Deferral and Variance Accounts**

ITEM NO.		COL. 1 PRINCIPAL For CLEARING (\$000)	COL. 2 INTEREST (\$000)	COL. 3 TOTAL For CLEARING (\$000)
	<b>PGVA - COMMODITY COMPONENT</b>			
1.1	COMMODITY	(642,635.1)	(43,698.1)	(686,333.2)
1.2	RIDER C 2009	470,470.8	32,379.3	502,850.1
1.3	INVENTORY ADJUSTMENT	116,444.8	7,918.1	124,362.8
	Subtotal PGVA Commodity	(55,719.6)	(3,400.7)	(59,120.3)
	<b>PGVA - LOAD BALANCING COMPONENT</b>			
1.4	SEASONAL PEAKING	(3,914.2)	(266.1)	(4,180.3)
1.5	SEASONAL DISCRETIONARY	2,022.9	137.5	2,160.4
	Subtotal PGVA Load Balancing	(1,891.3)	(128.6)	(2,019.9)
	<b>PGVA TRANSPORTATION COMPONENT</b>			
1.6	PGVA TRANSPORTATION COMPONENT	12,731.4	865.8	13,597.2
1.7	PGVA CURTAILMENT PENALTY COMPONENT	(395.7)	(26.9)	(422.7)
1.	<b>TOTAL PGVA *</b>	(45,275.2)	(2,690.5)	(47,965.7)
2.	TRANSACTIONAL SERVICES D/A	(7,062.1)	(59.5)	(7,121.6)
3.	UNACCOUNTED FOR GAS V/A	9,596.7	76.5	9,673.2
4.	STORAGE AND TRANSPORTATION D/A	(1,594.8)	(15.9)	(1,610.7)
5.	DEFERRED REBATE ACCOUNT	0.0	0.0	0.0
6.	DEMAND SIDE MANAGEMENT 2008	(73.3)	(56.5)	(129.8)
7.	LOST REVENUE ADJ MECHANISM 2008	37.3	0.3	37.6
8.	SHARED SAVINGS MECHANISM 2008	5,803.2	46.3	5,849.5
9.	CLASS ACTION SUIT D/A	4,709.5	450.0	5,159.5
10.	ONTARIO HEARING COSTS V/A	19.1	0.1	19.2
11.	GAS DISTRIBUTION ACCESS RULE D/A	2,838.8	0.0	2,838.8
12.	AVERAGE USE TRUE-UP V/A	5,626.9	44.8	5,671.7
13.	IFRS TRANSITION COSTS D/A	2,091.0	16.8	2,107.8
14.	MUNICIPAL PERMIT FEES D/A	202.2	0.0	202.2
15.	OPEN BILL SERVICE D/A	87.7	3.0	90.7
16.	OPEN BILL ACCESS V/A	79.5	1.2	80.7
17.	EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	(27.9)	(0.1)	(28.0)
18.	TAX RATE & RULE CHANGE V/A	(350.0)	(3.0)	(353.0)
19.	EARNINGS SHARING MECHANISM	(19,300.0)	(152.2)	(19,452.2)
20.	<b>TOTAL</b>	(42,591.4)	(2,338.7)	(44,930.1)

\* Note: "Total PGVA" is the final balance for the 2009 PGVA. The Company has implemented the 12-month rolling Rider C methodology as approved by the Board in EB-2008-0106 effective January 1, 2010. Consequently, 2009 is the last year-end true-up of the PGVA.



Classification and Allocation of Deferral and Variance Account Balances

ITEM NO.	CLASSIFICATION	COL. 1 TOTAL (\$000)	COL. 2 SALES AND WBT (\$000)	COL. 3 TOTAL SALES (\$000)	COL. 4 TOTAL DELIVERIES (\$000)	COL. 5 SPACE (\$000)	COL. 6 DELIVE- RABILITY (\$000)	COL. 7 DISTRIBUTION REV REQ (ORR) (\$000)	COL. 8 DIRECT (\$000)	COL. 9 NUMBER OF CUSTOMERS (\$000)	COL. 10 RATE BASE (\$000)	COL. 11 INVENTORY (SALES SERVICE) (\$000)
	<b>PGVA - COMMODITY COMPONENT</b>											
1.1	COMMODITY	(686,333.2)		(686,333.2)								
1.2	RIDER C 2009	502,850.1							502,850.1			124,362.8
1.3	INVENTORY ADJUSTMENT	124,362.8										124,362.8
	<b>Subtotal PGVA Commodity</b>	<b>(59,120.3)</b>	<b>0.0</b>	<b>(686,333.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>502,850.1</b>	<b>0.0</b>	<b>0.0</b>	<b>124,362.8</b>
	<b>PGVA - LOAD BALANCING COMPONENT</b>											
1.4	SEASONAL PEAKING	(4,180.3)					(4,180.3)					
1.5	SEASONAL DISCRETIONARY	2,160.4				2,160.4						
	<b>Subtotal PGVA Load Balancing</b>	<b>(2,019.9)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,160.4</b>	<b>(4,180.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
	<b>PGVA - TRANSPORTATION COMPONENT</b>											
1.6	PGVA TRANSPORTATION COMPONENT	13,597.2										
1.7	PGVA CURTAILMENT PENALTY COMPONENT	(422.7)										
	<b>Subtotal PGVA Transportation</b>	<b>(47,965.7)</b>	<b>13,597.2</b>	<b>(686,333.2)</b>	<b>0.0</b>	<b>2,160.4</b>	<b>(2,111.3)</b>	<b>0.0</b>	<b>(211.3)</b>	<b>0.0</b>	<b>0.0</b>	<b>124,362.8</b>
2.	TRANSACTIONAL SERVICES D/A	(7,121.6)	(2,923.1)			(2,163.3)	(2,035.3)		502,638.8	0.0	0.0	
3.	UNACCOUNTED FOR GAS V/A	9,673.2			9,673.2							
4.	STORAGE AND TRANSPORTATION D/A	(1,610.7)				(829.9)	(780.8)					
5.	DEFERRED REBATE ACCOUNT	0.0			0.0							
6.	DEMAND SIDE MANAGEMENT 2008	(129.8)							(129.8)			
7.	LOST REVENUE ADJ. MECHANISM 2008	37.6							37.6			
8.	SHARED SAVINGS MECHANISM 2008	5,849.5							5,849.5			
9.	CLASS ACTION SUIT D/A	5,159.5								5,159.5		
10.	ONTARIO HEARING COSTS V/A	19.2									19.2	
11.	GAS DISTRIBUTION ACCESS RULE D/A	2,838.8								2,838.8		
12.	AVERAGE USE TRUE-UP V/A	5,671.7							5,671.7			
13.	IFRS TRANSITION COSTS D/A	2,107.8						2,107.8				
14.	MUNICIPAL PERMIT FEES D/A	202.2									202.2	
15.	OPEN BILL SERVICE D/A	90.7								90.7		
16.	OPEN BILL ACCESS V/A	80.7								80.7		
17.	EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	(28.0)								(28.0)		
18.	TAX RATE & RULE CHANGE V/A	(353.0)									(353.0)	
19.	EARNINGS SHARING MECHANISM	(19,452.2)						(19,452.2)				
	<b>Subtotal PGVA Load Balancing</b>	<b>(44,930.1)</b>	<b>10,674.1</b>	<b>(686,333.2)</b>	<b>9,673.2</b>	<b>(832.7)</b>	<b>(7,207.8)</b>	<b>(17,344.4)</b>	<b>514,067.8</b>	<b>8,141.7</b>	<b>(131.6)</b>	<b>124,362.8</b>
	<b>ALLOCATION</b>											
1.1	RATE 1	(26,899.7)	5,474.9	(398,873.3)	4,063.9	(399.8)	(3,737.3)	(11,650.0)	297,328.4	7,471.4	(88.2)	73,510.4
1.2	RATE 6	(16,732.0)	4,485.8	(247,067.4)	3,753.0	(367.2)	(3,265.3)	(4,854.6)	183,619.7	667.4	(37.8)	46,334.5
1.3	RATE 9	(31.7)	1.5	(135.7)	1.1	0.0	(0.0)	(18.0)	118.9	0.1	(0.2)	0.6
1.4	RATE 100	(340.5)	91.6	(2,223.8)	85.9	(8.6)	(76.5)	(113.7)	1,484.2	0.5	(0.9)	420.8
1.5	RATE 110	419.2	191.8	(7,645.0)	494.7	(13.0)	(51.4)	(226.9)	7,407.8	1.0	(1.5)	261.6
1.6	RATE 115	809.1	21.4	(557.7)	387.8	(2.5)	(12.9)	(120.3)	1,060.7	0.2	(0.7)	23.0
1.7	RATE 125	(116.7)	0.0	0.0	0.0	0.0	0.0	(115.9)	0.0	0.0	(0.7)	0.0
1.8	RATE 135	49.5	30.5	(71.7)	44.4	0.0	0.0	(14.5)	60.7	0.1	(0.1)	0.0
1.9	RATE 145	151.8	105.2	(3,288.8)	212.7	(12.7)	0.0	(98.3)	2,884.5	0.8	(0.6)	349.1
1.10	RATE 170	(14.9)	112.6	(9,845.7)	466.2	(18.0)	0.0	(64.2)	8,856.3	0.1	(0.6)	496.3
1.11	RATE 200	(2,215.3)	158.9	(16,624.3)	153.6	(10.9)	(64.5)	(38.9)	11,244.4	0.0	(0.4)	2,966.7
1.12	RATE 300	(9.1)	0.0	0.0	0.0	0.0	0.0	(9.0)	0.0	0.0	(0.1)	0.0
	<b>Subtotal PGVA Allocation</b>	<b>(44,930.1)</b>	<b>10,674.1</b>	<b>(686,333.2)</b>	<b>9,673.2</b>	<b>(832.7)</b>	<b>(7,207.8)</b>	<b>(17,344.4)</b>	<b>514,067.8</b>	<b>8,141.7</b>	<b>(131.6)</b>	<b>124,362.8</b>

\* Note: "Total PGVA" is the final balance for the 2009 PGVA. The Company has implemented the "12-month rolling Rider C methodology as approved by the Board in EB-2008-0106 effective January 1, 2010. Consequently, 2009 is the last year-end true-up of the PGVA.

**ALLOCATION BY TYPE OF SERVICE**

	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7	COL 8	COL 9	COL 10	COL 11
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIV. RABILITY (\$000)	DISTRIBUTION REV REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)	INVENTORY (SALES SERVICE) (\$000)
<b>Bundled Services:</b>											
<b>RATE 1</b>	(28,401.7)	3,813.5	(398,873.3)	2,671.6	(262.8)	(2,456.9)	(7,658.7)	296,000.9	4,911.7	(58.9)	73,510.4
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	(26.1)	0.0	0.0	228.4	(22.5)	(210.0)	(654.6)	217.7	419.8	(5.0)	0.0
- T-SERVICE EXCL WBT	1,528.1	1,661.4	0.0	1,164.0	(114.5)	(1,070.4)	(3,336.7)	1,109.8	2,139.9	(25.3)	0.0
<b>RATE 6</b>	(19,289.4)	2,362.1	(247,067.4)	1,654.8	(164.2)	(1,460.2)	(2,171.0)	180,944.6	294.3	(16.9)	46,334.5
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	128.7	0.0	0.0	610.4	(58.9)	(524.1)	(779.2)	778.2	108.5	(6.1)	0.0
- T-SERVICE EXCL WBT	2,428.7	2,123.7	0.0	1,487.8	(144.1)	(1,280.9)	(1,904.4)	1,896.9	264.6	(14.8)	0.0
<b>RATE 9</b>	(29.1)	1.3	(135.7)	0.9	0.0	(0.0)	(15.1)	118.9	0.1	(0.1)	0.6
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	(0.8)	0.0	0.0	0.0	0.0	(0.0)	(0.8)	0.0	0.0	(0.0)	0.0
- T-SERVICE EXCL WBT	(1.9)	0.2	0.0	0.1	0.0	(0.0)	(2.2)	0.0	0.0	(0.0)	0.0
<b>RATE 100</b>	(1,046.9)	21.3	(2,223.8)	14.9	(1.5)	(13.3)	(19.7)	754.4	0.1	(0.2)	420.8
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	194.8	0.0	0.0	21.7	(2.2)	(19.4)	(28.8)	223.5	0.1	(0.2)	0.0
- T-SERVICE EXCL WBT	511.7	70.3	0.0	48.2	(4.9)	(43.8)	(65.2)	506.3	0.3	(0.5)	0.0
<b>RATE 110</b>	(279.4)	73.1	(7,645.0)	51.2	(1.3)	(5.3)	(23.5)	7,009.9	0.1	(0.2)	261.6
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	471.1	0.0	0.0	380.3	(9.4)	(37.4)	(165.3)	323.3	0.7	(1.1)	0.0
<b>RATE 115</b>	227.5	118.7	0.0	83.2	(2.2)	(8.6)	(38.2)	74.6	0.2	(0.2)	0.0
- SYSTEM SALES	(29.3)	5.3	(557.7)	3.7	(0.0)	(0.1)	(1.1)	497.6	0.0	(0.0)	23.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	796.8	0.0	0.0	382.8	(2.4)	(12.4)	(115.7)	547.0	0.2	(0.6)	0.0
<b>RATE 135</b>	39.6	16.1	0.0	11.3	(0.1)	(0.4)	(3.4)	16.1	0.0	(0.0)	0.0
- SYSTEM SALES	(9.5)	0.7	(71.7)	0.5	(0.1)	(0.0)	(0.2)	61.2	0.0	(0.0)	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	15.4	0.0	0.0	23.1	0.0	0.0	(7.5)	0.0	0.1	(0.0)	0.0
<b>RATE 145</b>	43.7	29.8	0.0	20.9	0.0	0.0	(6.8)	(0.2)	0.1	(0.0)	0.0
- SYSTEM SALES	(304.5)	31.4	(3,288.8)	22.0	(1.3)	0.0	(10.2)	2,593.2	0.1	(0.1)	349.1
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	278.9	0.0	0.0	139.0	(8.3)	0.0	(64.3)	212.3	0.5	(0.4)	0.0
<b>RATE 170</b>	177.4	73.8	0.0	51.7	(3.1)	0.0	(23.9)	78.9	0.2	(0.1)	0.0
- SYSTEM SALES	(636.0)	94.1	(9,845.7)	65.9	(2.5)	0.0	(11.9)	8,567.9	0.0	(0.1)	496.3
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	583.2	0.0	0.0	387.4	(15.0)	0.0	(69.9)	281.1	0.1	(0.5)	0.0
<b>RATE 200</b>	37.9	18.4	0.0	12.9	(0.5)	0.0	(2.3)	9.4	0.1	(0.0)	0.0
- SYSTEM SALES	(2,226.0)	158.9	(16,624.3)	111.3	(7.9)	(46.8)	(28.2)	11,244.4	0.0	(0.3)	2,966.7
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	10.7	0.0	0.0	42.2	(3.0)	(17.7)	(10.7)	0.0	0.0	(0.1)	0.0
- WBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unbundled Services:</b>											
<b>RATE 125</b>	(116.7)	0.0	0.0	0.0	0.0	0.0	(115.9)	0.0	0.0	(0.7)	0.0
<b>RATE 300</b>	(9.1)	0.0	0.0	0.0	0.0	0.0	(9.0)	0.0	0.0	(0.1)	0.0
	(44,930.1)	10,674.1	(666,333.2)	9,673.2	(832.7)	(7,207.8)	(17,344.4)	514,067.8	8,141.7	(131.6)	124,362.8

UNIT RATE AND TYPE OF SERVICE

	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10	COL.11
	TOTAL (\$/m <sup>3</sup> )	SALES AND WBT (\$/m <sup>3</sup> )	TOTAL SALES (\$/m <sup>3</sup> )	TOTAL DELIVERIES (\$/m <sup>3</sup> )	SPACE (\$/m <sup>3</sup> )	DELIVE- RABILITY (\$/m <sup>3</sup> )	DISTRIBUTION REV REQ (\$/m <sup>3</sup> )	DIRECT CUSTOMERS (\$/m <sup>3</sup> )	NUMBER OF (\$/m <sup>3</sup> )	RATE BASE (\$/m <sup>3</sup> )	INVENTORY (SALES SERVICE) (\$/m <sup>3</sup> )
<b>Bundled Services:</b>											
<b>RATE 1</b>											
- SYSTEM SALES	(0.9104)	0.1222	(12.7856)	0.0856	(0.0084)	(0.0788)	(0.2455)	9.4881	0.1574	(0.0019)	2.3563
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0098)	0.0000	0.0000	0.0856	(0.0084)	(0.0788)	(0.2455)	0.0816	0.1574	(0.0019)	0.0000
- WESTERN T-SERVICE	0.1124	0.1222	0.0000	0.0856	(0.0084)	(0.0788)	(0.2455)	0.0816	0.1574	(0.0019)	0.0000
<b>RATE 6</b>											
- SYSTEM SALES	(0.9882)	0.1222	(12.7856)	0.0856	(0.0085)	(0.0795)	0.0000	9.3638	0.0152	(0.0009)	2.3978
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0181	0.0000	0.0000	0.0856	(0.0083)	(0.0735)	(0.1083)	0.1092	0.0152	(0.0009)	0.0000
- WESTERN T-SERVICE	0.1398	0.1222	0.0000	0.0856	(0.0083)	(0.0737)	(0.1086)	0.1092	0.0152	(0.0009)	0.0000
<b>RATE 9</b>											
- SYSTEM SALES	(2.7395)	0.1222	(12.7856)	0.0856	0.0000	(0.0012)	(1.4185)	11.2080	0.0087	(0.0123)	0.0535
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(1.3377)	0.0000	0.0000	0.0856	0.0000	(0.0012)	(1.4185)	0.0000	0.0000	(0.0123)	0.0000
- WESTERN T-SERVICE	(1.2154)	0.1222	0.0000	0.0856	0.0000	(0.0012)	(1.4185)	0.0000	0.0087	(0.0123)	0.0000
<b>RATE 100</b>											
- SYSTEM SALES	(6.0183)	0.1222	(12.7856)	0.0856	(0.0086)	(0.0763)	(0.1134)	4.3375	0.0005	(0.0009)	2.4196
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.7676	0.0000	0.0000	0.0856	(0.0086)	(0.0763)	(0.1134)	0.8805	0.0005	(0.0009)	0.0000
- WESTERN T-SERVICE	0.8898	0.1222	0.0000	0.0856	(0.0086)	(0.0763)	(0.1134)	0.8805	0.0005	(0.0009)	0.0000
<b>RATE 110</b>											
- SYSTEM SALES	(0.4672)	0.1222	(12.7856)	0.0856	(0.0022)	(0.0089)	(0.0393)	11.7236	0.0002	(0.0003)	0.4374
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.1120	0.0000	0.0000	0.0856	(0.0022)	(0.0089)	(0.0393)	0.0768	0.0002	(0.0003)	0.0000
- WESTERN T-SERVICE	0.2342	0.1222	0.0000	0.0856	(0.0022)	(0.0089)	(0.0393)	0.0768	0.0002	(0.0003)	0.0000
<b>RATE 115</b>											
- SYSTEM SALES	(0.6715)	0.1222	(12.7856)	0.0856	(0.0005)	(0.0028)	(0.0259)	11.4082	0.0000	(0.0001)	0.5274
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.1787	0.0000	0.0000	0.0856	(0.0005)	(0.0028)	(0.0259)	0.1224	0.0000	(0.0001)	0.0000
- WESTERN T-SERVICE	0.3010	0.1222	0.0000	0.0856	(0.0005)	(0.0028)	(0.0259)	0.1224	0.0000	(0.0001)	0.0000
<b>RATE 135</b>											
- SYSTEM SALES	(1.7018)	0.1222	(12.7856)	0.0856	0.0000	0.0000	(0.0279)	10.9038	0.0003	(0.0001)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0571	0.0000	0.0000	0.0856	0.0000	0.0000	(0.0008)	0.0000	0.0003	(0.0001)	0.0000
- WESTERN T-SERVICE	0.1793	0.1222	0.0000	0.0856	0.0000	0.0000	(0.0008)	0.0000	0.0003	(0.0001)	0.0000
<b>RATE 145</b>											
- SYSTEM SALES	(1.1837)	0.1222	(12.7856)	0.0856	(0.0051)	0.0000	(0.0386)	10.0816	0.0003	(0.0002)	1.3571
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.1718	0.0000	0.0000	0.0856	(0.0051)	0.0000	(0.0386)	0.1308	0.0003	(0.0002)	0.0000
- WESTERN T-SERVICE	0.2941	0.1222	0.0000	0.0856	(0.0051)	0.0000	(0.0386)	0.1308	0.0003	(0.0002)	0.0000
<b>RATE 170</b>											
- SYSTEM SALES	(0.8259)	0.1222	(12.7856)	0.0856	(0.0033)	0.0000	(0.0155)	11.1263	0.0000	(0.0001)	0.6445
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.1289	0.0000	0.0000	0.0856	(0.0033)	0.0000	(0.0155)	0.0621	0.0000	(0.0001)	0.0000
- WESTERN T-SERVICE	0.2515	0.1222	0.0000	0.0856	(0.0033)	0.0000	(0.0155)	0.0621	0.0000	(0.0001)	0.0000
<b>RATE 200</b>											
- SYSTEM SALES	(1.7120)	0.1222	(12.7856)	0.0856	(0.0061)	(0.0360)	(0.0217)	8.6480	0.0000	(0.0002)	2.2817
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0217	0.0000	0.0000	0.0856	(0.0061)	(0.0360)	(0.0217)	0.0000	0.0000	(0.0002)	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Unbundled Services:</b>											
<b>RATE 125</b>											
- All	(1.9152)	0.0000	0.0000	0.0000	0.0000	0.0000	(1.9031)	0.0000	0.0000	(0.0120)	0.0000
<b>RATE 300</b>											
- All	(9.5845)	0.0000	0.0000	0.0000	0.0000	0.0000	(9.4795)	0.0000	0.0000	(0.0850)	0.0000

Note: (1) Unit Rates derived based on 2009 actual volumes

**Enbridge Gas Distribution Inc.**  
**2009 Deferral and Variance Account Clearing**  
**Bill Adjustment in January 2011 for Typical Customers**

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
			Unit Rates			Bill Adjustment		
	<u>GENERAL SERVICE</u>	Annual Volume m <sup>3</sup>	<u>Sales</u> cents/m <sup>3</sup>	<u>Ontario TS</u> cents/m <sup>3</sup>	<u>Western TS</u> cents/m <sup>3</sup>	<u>Sales Customers</u> \$	<u>Ontario TS Customers</u> \$	<u>Western TS Customers</u> \$
1.1	<b>RATE 1 RESIDENTIAL</b>							
1.2	Heating & Water Heating	3,064	(0.9104)	(0.0098)	0.1124	(28)	(0)	3
2.1	<b>RATE 6 COMMERCIAL</b>							
2.2	General Use	43,285	(0.9982)	0.0181	0.1398	(432)	8	61
	<u>CONTRACT SERVICE</u>							
3.1	<b>RATE 100</b>							
3.2	Industrial - small size	339,188	(6.0193)	0.7676	0.8898	(20,417)	2,604	3,018
4.1	<b>RATE 110</b>							
4.2	Industrial - small size, 50% LF	598,568	(0.4672)	0.1120	0.2342	(2,797)	670	1,402
4.3	Industrial - avg. size, 75% LF	9,976,120	(0.4672)	0.1120	0.2342	(46,612)	11,171	23,366
5.1	<b>RATE 115</b>							
5.2	Industrial - small size, 80% LF	4,471,609	(0.6715)	0.1787	0.3010	(30,028)	7,992	13,458
6.1	<b>RATE 135</b>							
6.2	Industrial - Seasonal Firm	598,567	(1.7018)	0.0571	0.1793	(10,186)	341	1,073
7.1	<b>RATE 145</b>							
	Commercial - small size	598,568	(1.1837)	0.1718	0.2941	(7,085)	1,028	1,760
8.1	<b>RATE 170</b>							
8.2	Industrial - avg. size, 75% LF	9,976,120	(0.8259)	0.1289	0.2515	(82,390)	12,862	25,089

Notes:  
 Col. 6 = Col. 2 x Col. 3  
 Col. 7 = Col. 2 x Col. 4  
 Col. 8 = Col. 2 x Col. 5