



May 25, 2011

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: EB-2011-0052 – Preliminary Assessment of Incentive Regulation Plans of the Natural Gas Utilities – Data Request

Please find attached the data requested from Union Gas Limited (“Union”) for the above noted proceeding.

1. Reporting Requirements per Settlement Agreements

Union has provided the reporting requirements as identified in its EB-2007-0606 settlement agreement for 2007, 2008, 2009 and 2010. These schedules are not available for 2005 and 2006. However, Union is compiling information for 2005 and 2006 and will file it under separate cover.

Union has provided average use (“AU”) schedules for 2008, 2009 and 2010. The AU calculation was not included in Union’s 2005, 2006 and 2007 rates.

2. Company Business Conditions

Union has provided information for 2005 – 2010.

3. New Customer Additions

Union has provided information for 2005 - 2010.

4. Heating Degree Days

Union has provided information for 2005 – 2010.

5. Rate Information

Union has provided rate information for the years 2005, 2007, 2008, 2009 and 2010. Union did not change its rates in 2006.

For the Distribution Revenue Requirement request, Union included:

- The 2004 Cost of Service Approved Revenue Requirement (found at RP-2003-0063, Rate Order, Working Papers, Schedule 8, Column d) which applies to 2005.
- The 2007 Cost of Service Approved Revenue Requirement (found at EB-2005-0520, Rate Order, Working Papers, Schedule 5, Column d) which applies to 2007, 2008, 2009, and 2010

If you have any questions concerning the information attached, please contact me at (519) 436-5476.

Yours truly,

[Original Signed by]

Chris Ripley
Manager, Regulatory Applications

Tab 1
Reporting Requirements

UNION GAS LIMITED
EB-2007-0606 Annual Reporting Requirement
Year Ended December 31, 2007

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UNION GAS LIMITED
Calculation of Revenue Deficiency/(Sufficiency)
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
1	Operating revenue	\$ 1,948,549	\$ 1,967,221
2	Cost of service	<u>1,710,467</u>	<u>1,719,916</u>
3	Utility income	238,082	247,305
4	Requested return	<u>259,488</u>	<u>251,931</u>
5	Revenue deficiency / (sufficiency) after tax	21,406	4,626
6	Provision for income taxes on deficiency / (sufficiency)	<u>12,103</u>	<u>2,616</u>
7	Total revenue deficiency / (sufficiency)	<u>\$ 33,509</u>	<u>\$ 7,242</u>

UNION GAS LIMITED
Statement of Utility Income
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
	Operating Revenues:		
1	Gas Sales	\$ 1,796,757	\$ 1,811,101
2	Transportation	127,358	126,271
3	Other	24,434	29,849
4		<u>1,948,549</u>	<u>1,967,221</u>
	Operating Expenses:		
5	Cost of gas	1,134,293	1,147,977
6	Operating and maintenance expenses	325,623	318,041
7	Depreciation	173,780	168,465
8	Other financing	315	636
9	Property and capital taxes	67,709	64,476
10		<u>1,701,720</u>	<u>1,699,595</u>
11	Utility income before income taxes	246,829	267,626
12	Income taxes	8,747	20,322
13	Total utility income	<u>\$ 238,082</u>	<u>\$ 247,305</u>

UNION GAS LIMITED
Statement of Earnings Before Interest and Taxes
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	2007 Actual (a)	Non-Utility Storage (b)	Adjustments (c)	2007 Utility (d)=(a)-(b)+(c)
	Operating Revenues:				
1	Operating revenue	\$ 1,811,101	\$ -	\$	\$ 1,811,101
2	Storage & Transportation	214,685	86,492	(1,922) i	126,271
3	Other	37,076	-	(7,227) ii	29,849
4		<u>2,062,862</u>	<u>86,492</u>	<u>(9,149)</u>	<u>1,967,221</u>
	Operating Expenses:				
5	Cost of gas	1,156,199	8,222	-	1,147,977
6	Operating and maintenance expenses	327,429	12,264	2,876 iii	318,041
7	Depreciation	173,816	5,351	-	168,465
8	Other financing	-	-	636 iv	636
9	Property and capital taxes	65,439	963	-	64,476
10		<u>1,722,883</u>	<u>26,800</u>	<u>3,512</u>	<u>1,699,595</u>
11	Earning Before Interest and Taxes	<u>\$ 339,979</u>	<u>\$ 59,692</u>	<u>\$ (12,661)</u>	<u>\$ 267,626</u>

Notes:

i) Transportation premium subsidy and shareholder portion of transportation deferrals.

ii) Adjustment includes:

Shared Savings Mechanism	6,752
Market transformation incentive	500
Shareholder portion of DP deferrals	(266)
Accounting accrual	236
Interest on market contribution	5
	<u>7,227</u>

iii) Adjustment includes:

Accounting accrual	3,200
Donations	(324)
	<u>2,876</u>

iv) Customer deposit interest

UNION GAS LIMITED
Summary of Cost of Capital
Year Ended December 31, 2007

Line No.	Particulars	Utility Capital Structure		Cost Rate %	Return (\$000's)
		(\$000's)	(%)		
		(a)	(b)		(d)
1	Long-term debt	\$ 2,039,368	63.68	7.47%	\$ 152,341
2	Unfunded short-term debt	<u>(95,150)</u>	<u>(2.97)</u>	4.04%	<u>(3,844)</u>
3	Total debt	1,944,218	60.71		148,497
4	Preference shares	105,519	3.29	4.71%	4,970
5	Common equity	<u>1,152,977</u>	<u>36.00</u>	8.54%	<u>98,464</u>
6	Total rate base	<u>\$ 3,202,714</u>	<u>100.00</u>		<u>\$ 251,931</u>

UNION GAS LIMITED
Total Weather Normalized Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31, 2007

Line No.	Particulars (10 ³ m ³)	System Sales (a)	ABC-T (b)	ABC-Unbundled (c)	Bundled-T (d)	T-Service (e)	Total (f)
<u>General Service</u>							
1	Rate M2 Firm	2,261,354	1,250,828	259,102	328,921	0	4,100,205
2	Rate 01 Firm	517,285	392,257	0	2,674	0	912,216
3	Rate 10 Firm	122,881	123,290	0	126,843	0	373,014
4	Rate 16 Interruptible	0	0	0	0	0	0
5	Total General Service	<u>2,901,520</u>	<u>1,766,375</u>	<u>259,102</u>	<u>458,438</u>	<u>0</u>	<u>5,385,435</u>
<u>Wholesale - Utility</u>							
6	Rate M9 Firm	0	0	0	20,205	0	20,205
7	Rate M10 Firm	134	45	0	0	0	179
8	Rate 77 Firm	0	0	0	0	0	0
9	Total Wholesale - Utility	<u>134</u>	<u>45</u>	<u>0</u>	<u>20,205</u>	<u>0</u>	<u>20,384</u>
<u>Contract</u>							
10	Rate M4	17,274	239	0	501,818	0	519,331
11	Rate M6	0	0	0	0	0	0
12	Rate M7	0	0	0	584,664	0	584,664
13	Rate 20 Storage	0	0	0	0	0	0
14	Rate 20 Transportation	20,011	0	0	140,936	290,794	451,741
15	Rate 100 Storage	0	0	0	0	0	0
16	Rate 100 Transportation	0	0	0	0	2,015,382	2,015,382
17	Rate T-1 Storage	0	0	0	0	0	0
18	Rate T-1 Transportation	0	0	0	0	3,825,444	3,825,444
19	Rate T-3 Storage	0	0	0	0	0	0
20	Rate T-3 Transportation	0	0	0	0	276,239	276,239
21	Rate M5	404	0	0	503,797	0	504,201
22	Rate 25	186,288	0	0	0	235,601	421,889
23	Rate 30	0	0	0	0	0	0
24	Total Contract	<u>223,977</u>	<u>239</u>	<u>0</u>	<u>1,731,215</u>	<u>6,643,460</u>	<u>8,598,891</u>
25	Total Throughput Volume	<u><u>3,125,631</u></u>	<u><u>1,766,659</u></u>	<u><u>259,102</u></u>	<u><u>2,209,858</u></u>	<u><u>6,643,460</u></u>	<u><u>14,004,710</u></u>

UNION GAS LIMITED
Total Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31, 2007

Line No.	Particulars (10 ³ m ³)	System Sales (a)	ABC-T (b)	ABC-Unbundled (c)	Bundled-T (d)	T-Service (e)	Total (f)
<u>General Service</u>							
1	Rate M2 Firm	2,203,603	1,225,632	247,849	322,241	0	3,999,325
2	Rate 01 Firm	512,281	374,782	0	4,232	0	891,295
3	Rate 10 Firm	131,118	128,277	0	107,240	0	366,635
4	Rate 16 Interruptible	0	0	0	0	0	0
5	Total General Service	<u>2,847,002</u>	<u>1,728,691</u>	<u>247,849</u>	<u>433,713</u>	<u>0</u>	<u>5,257,255</u>
<u>Wholesale - Utility</u>							
6	Rate M9 Firm	0	0	0	20,205	0	20,205
7	Rate M10 Firm	134	45	0	0	0	179
8	Rate 77 Firm	0	0	0	0	0	0
9	Total Wholesale - Utility	<u>134</u>	<u>45</u>	<u>0</u>	<u>20,205</u>	<u>0</u>	<u>20,384</u>
<u>Contract</u>							
10	Rate M4	17,274	239	0	501,818	0	519,331
11	Rate M6	0	0	0	0	0	0
12	Rate M7	0	0	0	584,664	0	584,664
13	Rate 20 Storage	0	0	0	0	0	0
14	Rate 20 Transportation	20,011	0	0	140,936	290,794	451,741
15	Rate 100 Storage	0	0	0	0	0	0
16	Rate 100 Transportation	0	0	0	0	2,015,382	2,015,382
17	Rate T-1 Storage	0	0	0	0	0	0
18	Rate T-1 Transportation	0	0	0	0	3,825,444	3,825,444
19	Rate T-3 Storage	0	0	0	0	0	0
20	Rate T-3 Transportation	0	0	0	0	276,239	276,239
21	Rate M5	404	0	0	503,797	0	504,201
22	Rate 25	186,288	0	0	0	235,601	421,889
23	Rate 30	0	0	0	0	0	0
24	Total Contract	<u>223,977</u>	<u>239</u>	<u>0</u>	<u>1,731,215</u>	<u>6,643,460</u>	<u>8,598,891</u>
25	Total Throughput Volume	<u><u>3,071,113</u></u>	<u><u>1,728,975</u></u>	<u><u>247,849</u></u>	<u><u>2,185,133</u></u>	<u><u>6,643,460</u></u>	<u><u>13,876,530</u></u>

UNION GAS LIMITED
Total Weather Normalized Gas Sales Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	System Sales (a)	ABC-T (b)	ABC Unbundled (c)	Bundled-T (d)	T-Service (e)	Total (f)
<u>General Service</u>							
1	Rate M2 Firm	\$ 1,014,689	\$ 119,832	\$ 31,436	\$ 14,294	\$ 0	\$ 1,180,251
2	Rate 01 Firm	264,426	79,776	0	501	0	344,703
3	Rate 10 Firm	54,913	14,200	0	11,468	0	80,581
4	Rate 16 Interruptible	0	0	0	0	0	0
5	Total General Service	<u>1,334,028</u>	<u>213,808</u>	<u>31,436</u>	<u>26,263</u>	<u>0</u>	<u>1,605,535</u>
<u>Wholesale - Utility</u>							
6	Rate M9 Firm	0	0	0	569	0	569
7	Rate M10 Firm	51	0	0	0	0	51
8	Rate 77 Firm	0	0	0	0	28	28
9	Total Wholesale - Utility	<u>51</u>	<u>0</u>	<u>0</u>	<u>569</u>	<u>28</u>	<u>648</u>
<u>Contract</u>							
10	Rate M4	6,664	7	0	14,440	0	21,111
11	Rate M6	0	0	0	0	0	0
12	Rate M7	0	0	0	10,732	0	10,732
13	Rate 20 Storage	0	0	0	0	207	207
14	Rate 20 Transportation	7,685	0	0	7,222	5,059	19,966
15	Rate 100 Storage	0	0	0	0	1,764	1,764
16	Rate 100 Transportation	0	0	0	0	15,434	15,434
17	Rate T-1 Storage	0	0	0	0	10,558	10,558
18	Rate T-1 Transportation	0	0	0	0	42,158	42,158
19	Rate T-3 Storage	0	0	0	0	1,541	1,541
20	Rate T-3 Transportation	0	0	0	0	3,858	3,858
21	Rate M5	150	0	0	9,596	0	9,746
22	Rate 25	69,268	0	0	0	6,041	75,309
23	Rate 30	0	0	0	0	365	365
24	Total Contract	<u>83,767</u>	<u>7</u>	<u>0</u>	<u>41,990</u>	<u>86,985</u>	<u>212,749</u>
25	Total Revenue	<u>\$ 1,417,846</u>	<u>\$ 213,815</u>	<u>\$ 31,436</u>	<u>\$ 68,822</u>	<u>\$ 87,013</u>	<u>\$ 1,818,932</u>

UNION GAS LIMITED
Total Gas Sales Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	System Sales (a)	ABC-T (b)	ABC Unbundled (c)	Bundled-T (d)	T-Service (e)	Total (f)
<u>General Service</u>							
1	Rate M2 Firm	\$ 1,011,310	\$ 118,393	\$ 30,882	\$ 13,975	\$ 0	\$ 1,174,560
2	Rate 01 Firm	263,976	78,288	0	623	0	342,887
3	Rate 10 Firm	55,372	14,454	0	10,431	0	80,257
4	Rate 16 Interruptible	0	0	0	0	0	0
5	Total General Service	<u>1,330,658</u>	<u>211,135</u>	<u>30,882</u>	<u>25,029</u>	<u>0</u>	<u>1,597,704</u>
<u>Wholesale - Utility</u>							
6	Rate M9 Firm	0	0	0	569	0	569
7	Rate M10 Firm	51	0	0	0	0	51
8	Rate 77 Firm	0	0	0	0	28	28
9	Total Wholesale - Utility	<u>51</u>	<u>0</u>	<u>0</u>	<u>569</u>	<u>28</u>	<u>648</u>
<u>Contract</u>							
10	Rate M4	6,664	7	0	14,440	0	21,111
11	Rate M6	0	0	0	0	0	0
12	Rate M7	0	0	0	10,732	0	10,732
13	Rate 20 Storage	0	0	0	0	207	207
14	Rate 20 Transportation	7,685	0	0	7,222	5,059	19,966
15	Rate 100 Storage	0	0	0	0	1,764	1,764
16	Rate 100 Transportation	0	0	0	0	15,434	15,434
17	Rate T-1 Storage	0	0	0	0	10,558	10,558
18	Rate T-1 Transportation	0	0	0	0	42,158	42,158
19	Rate T-3 Storage	0	0	0	0	1,541	1,541
20	Rate T-3 Transportation	0	0	0	0	3,858	3,858
21	Rate M5	150	0	0	9,596	0	9,746
22	Rate 25	69,268	0	0	0	6,041	75,309
23	Rate 30	0	0	0	0	365	365
24	Total Contract	<u>83,767</u>	<u>7</u>	<u>0</u>	<u>41,990</u>	<u>86,985</u>	<u>212,749</u>
25	Total Revenue	<u>\$ 1,414,476</u>	<u>\$ 211,142</u>	<u>\$ 30,882</u>	<u>\$ 67,588</u>	<u>\$ 87,013</u>	<u>\$ 1,811,101</u>

UNION GAS LIMITED
Delivery Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	System Sales (a)	ABC-T (b)	ABC Unbundled (c)	Bundled-T (d)	T-Service (e)	Total (f)
<u>General Service</u>							
1	Rate M2 Firm	\$ 242,976	\$ 118,393	\$ 30,882	\$ 13,975	\$ 0	\$ 406,226
2	Rate 01 Firm	74,917	56,476	0	377	0	131,770
3	Rate 10 Firm	7,898	8,146	0	5,046	0	21,090
4	Rate 16 Interruptible	0	0	0	0	0	0
5	Total General Service	<u>325,791</u>	<u>183,015</u>	<u>30,882</u>	<u>19,398</u>	<u>0</u>	<u>559,086</u>
<u>Wholesale - Utility</u>							
6	Rate M9 Firm	0	0	0	569	0	569
7	Rate M10 Firm	4	0	0	0	0	4
8	Rate 77 Firm	0	0	0	0	28	28
9	Total Wholesale - Utility	<u>4</u>	<u>0</u>	<u>0</u>	<u>569</u>	<u>28</u>	<u>601</u>
<u>Contract</u>							
10	Rate M4	594	7	0	14,440	0	15,041
11	Rate M6	0	0	0	0	0	0
12	Rate M7	0	0	0	10,732	0	10,732
13	Rate 20 Storage	0	0	0	0	207	207
14	Rate 20 Transportation	442	0	0	1,890	4,983	7,315
15	Rate 100 Storage	0	0	0	0	1,764	1,764
16	Rate 100 Transportation	0	0	0	0	15,209	15,209
17	Rate T-1 Storage	0	0	0	0	10,558	10,558
18	Rate T-1 Transportation	0	0	0	0	42,158	42,158
19	Rate T-3 Storage	0	0	0	0	1,541	1,541
20	Rate T-3 Transportation	0	0	0	0	3,858	3,858
21	Rate M5	8	0	0	9,596	0	9,604
22	Rate 25	3,773	0	0	0	6,041	9,814
23	Rate 30	0	0	0	0	365	365
24	Total Contract	<u>4,817</u>	<u>7</u>	<u>0</u>	<u>36,658</u>	<u>86,684</u>	<u>128,166</u>
25	Total Revenue	<u>\$ 330,612</u>	<u>\$ 183,022</u>	<u>\$ 30,882</u>	<u>\$ 56,625</u>	<u>\$ 86,712</u>	<u>\$ 687,853</u>

UNION GAS LIMITED
Total Customers by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31, 2007

Line No.	Particulars	System Sales (a)	ABC-T (b)	ABC-Unbundled (c)	Bundled T (d)	T-Service (e)	Total (f)
<u>General Service</u>							
1	Rate M2 Firm	648,457	242,959	96,253	1,862	0	989,531
2	Rate 01 Firm	176,161	120,560	0	258	0	296,979
3	Rate 10 Firm	1,008	1,036	0	282	0	2,326
4	Rate 16 Interruptible	0	0	0	0	0	0
5	Total General Service	<u>825,626</u>	<u>364,555</u>	<u>96,253</u>	<u>2,402</u>	<u>0</u>	<u>1,288,836</u>
<u>Wholesale - Utility</u>							
6	Rate M9 Firm	0	0	0	2	0	2
7	Rate M10 Firm	2	1	0	0	0	3
8	Rate 77 Firm	0	0	0	0	1	1
9	Total Wholesale - Utility	<u>2</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>6</u>
<u>Contract</u>							
10	Rate M4	10	1	0	146	0	157
11	Rate M6	0	0	0	0	0	0
12	Rate M7	0	0	0	9	0	9
13	Rate 20 Storage	0	0	0	0	0	0
14	Rate 20 Transportation	5	0	0	20	32	57
15	Rate 100 Storage	0	0	0	0	0	0
16	Rate 100 Transportation	0	0	0	0	16	16
17	Rate T-1 Storage	0	0	0	0	0	0
18	Rate T-1 Transportation	0	0	0	0	53	53
19	Rate T-3 Storage	0	0	0	0	0	0
20	Rate T-3 Transportation	0	0	0	0	1	1
21	Rate M5	0	0	0	128	0	128
22	Rate 25	41	0	0	0	55	96
23	Rate 30	0	0	0	0	1	1
24	Total Contract	<u>56</u>	<u>1</u>	<u>0</u>	<u>303</u>	<u>158</u>	<u>518</u>
25	Total Customers	<u>825,684</u>	<u>364,557</u>	<u>96,253</u>	<u>2,707</u>	<u>159</u>	<u>1,289,360</u>

* Customer count for storage is included in the transportation customer count.

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UNION GAS LIMITED
Revenue from Regulated Transportation of Gas
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
1	M12 Transportation	\$ 120,667	\$ 119,211
2	M12 Transportation Overrun/Limited Firm	-	-
3	C1 Long Term Transportation	2,900	2,093
4	C1 Short Term Transportation and Exchanges	3,742	5,123
5	C1 Rebate Program	(2,178)	(1,874)
6	M13 - Local Production	864	649
7	M16	553	240
8	Other S&T Revenue	<u>810</u>	<u>829</u>
9	Total S&T Revenue	<u>\$ 127,358</u>	<u>\$ 126,271</u>

UNION GAS LIMITED
Other Revenue
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
1	Delayed payment charges	\$ 7,535	\$ 7,424
2	Account opening charges	5,858	7,332
3	Billing revenue	9,041	9,677
4	Mid market transactions	2,000	3,684
5	Other operating revenue	-	1,732
6	Total other revenue	\$ 24,434	\$ 29,849

UNION GAS LIMITED
Operating and Maintenance Expense by Cost Type
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
1	Salaries/Wages	\$ 159,896	\$ 165,871
2	Benefits	55,621	56,365
3	Materials	9,132	9,973
4	Employee Training	12,798	12,034
5	Contract Services	50,061	51,194
6	Consulting	6,447	7,277
7	General	20,645	21,232
8	Transportation and Maintenance	7,523	7,317
9	Company Used Gas	4,911	3,167
10	Utility Costs	3,269	3,315
11	Communications	7,969	7,981
12	Demand Side Management Programs	11,874	11,569
13	Advertising	2,255	2,118
14	Insurance	7,004	8,030
15	Donations	404	377
16	Financial	2,884	1,361
17	Lease	3,202	3,382
18	Cost Recovery from Third Parties	(2,106)	(3,321)
19	Computers	4,226	4,234
20	Regulatory Hearing & OEB Cost Assessment	6,000	5,758
21	Outbound Affiliate Services	(5,741)	(6,476)
22	Inbound Affiliate Services	11,933	6,303
23	Bad Debt	11,600	7,600
24	Other	100	121
25	Total	<u>391,907</u>	<u>386,782</u>
26	Indirect Capitalization (OH)	(51,528)	(48,850)
27	Direct Capitalization (DCC)	<u>(7,350)</u>	<u>(7,250)</u>
28	Total	<u>333,029</u>	<u>330,682</u>
29	Non Utility Costs (1)	<u>(7,406)</u>	<u>(12,641)</u>
30	Total Net Utility Operating and Maintenance Expense	<u>\$ 325,623</u>	<u>\$ 318,041</u>

Notes:

-1 Includes non utility storage allocation and charitable donations.

UNION GAS LIMITED
Calculation of Utility Income Taxes
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
<u>Determination of Taxable Income</u>			
1	Utility income before interest and income taxes	\$ 246,829	\$ 267,626
Adjustments required to arrive at taxable utility income:			
2	Interest expense	(153,928)	(148,534)
3	Utility permanent differences	<u>1,333</u>	<u>2,353</u>
4		<u>94,234</u>	<u>121,445</u>
Utility timing differences			
5	Capital Cost Allowance	(163,089)	(148,200)
6	Depreciation	173,780	168,465
7	Depreciation through clearing	1,114	1,150
8	Other	<u>(38,911)</u>	<u>(43,351)</u>
9		<u>(27,106)</u>	<u>(21,936)</u>
10	Taxable income	\$ <u><u>67,128</u></u>	\$ <u><u>99,509</u></u>
<u>Calculation of Utility Income Taxes</u>			
11	Income taxes (line 10 * line 17)	24,247	35,943
12	Deferred tax drawdown	<u>(15,500)</u>	<u>(15,621)</u>
13	Total taxes	\$ <u><u>8,747</u></u>	\$ <u><u>20,322</u></u>
<u>Tax Rates</u>			
14	Federal tax	22.12%	22.12%
15	Provincial tax	<u>14.00%</u>	<u>14.00%</u>
16	Total tax rate	<u><u>36.12%</u></u>	<u><u>36.12%</u></u>

UNION GAS LIMITED
Calculation of Capital Consumption Allowance (CCA)
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Average CCA Balance (a)	Rate (%) (b)	Provision (c)
	Class			
1	1 Buildings, structures and improvements, services, meters, mains	\$ 1,689,449	4%	\$ 67,578
2	2 Mains prior to 1988	252,210	6%	15,133
3	3 Buildings acquired before 1988	5,821	5%	291
4	6 Other buildings	325	10%	33
5	8 Compression assets, office furniture, equipment	70,667	20%	14,133
6	10 Transportation, computer equipment	29,588	30%	8,876
7	17 Roads, sidewalk, parking lot or storage areas	1,560	8%	125
8	38 Heavy work equipment	3,500	30%	1,050
9	41 Storage assets	9,661	25%	2,415
10	13 Leasehold improvements	4,201	N/A (1)	192
11	12 Computer software, small tools	13,323	100%	13,323
12	45 Computers - Hardware acquired after March 22, 2004	12,417	45%	5,588
13	7 New compression acquired after February 23, 2005	50,684	15%	7,603
14	49 Transmission pipeline additions acquired after February 23, 2005	<u>148,263</u>	8%	<u>11,861</u>
15	Total	\$ <u>2,291,669</u>		\$ <u>148,200</u>

Notes:

(1) The CCA rate depends on the type of the leasehold and the terms of the lease

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	
1	Total provision for depreciation and amortization before adjustments (per page 3)	\$
2	Adjustments: vehicle depreciation through clearing	
3	Provision for depreciation amortization and depletion	\$

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Average Plant (1) (a)	Rate (%) (b)
	Intangible plant:		
1	Franchises and consents	\$ 2,102	\$
2	Intangible plant - Other	9,370	
3		<u>11,472</u>	
	Local Storage Plant		
4	Structures and improvements	2,514	3.30%
5	Gas holders - storage	4,473	2.68%
6	Gas holders - equipment	7,618	3.68%
7		<u>14,605</u>	
	Storage:		
8	Land rights	31,978	2.23%
9	Structures and improvements	51,576	2.34%
10	Wells and lines	85,620	2.66%
11	Compressor equipment	222,664	3.19%
12	Measuring & regulating equipment	47,273	4.30%
13	Other equipment	0	0.00%
14		<u>439,111</u>	
	Transmission:		
15	Land rights	33,067	2.00%
16	Structures and improvements	44,390	2.66%
17	Mains	943,264	2.37%
18	Compressor equipment	143,728	3.52%
19	Measuring & regulating equipment	127,194	3.61%
20		<u>1,291,643</u>	
	Distribution - Southern Operations:		
21	Land rights	4,549	1.67%
22	Structures and improvements	61,520	2.91%
23	Services - metallic	111,195	3.69%
24	Services - plastic	668,617	3.18%
25	Regulators	62,920	3.30%
26	Regulator and meter installations	49,547	3.51%
27	Mains - metallic	371,265	2.54%
28	Mains - plastic	442,423	2.34%
29	Measuring & regulating equipment	23,410	4.64%
30	Meters	166,196	3.70%
31	Other equipment	0	0.00%
32		<u>\$ 1,961,642</u>	\$

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Average Plant (1) (a)	Rate (%) (b)
	Distribution plant - Northern & Eastern Operations:		
1	Land rights	8,559	1.68%
2	Structures & improvements	42,493	3.13%
3	Services - metallic	89,459	3.58%
4	Services - plastic	320,027	3.19%
5	Regulators	22,799	3.34%
6	Regulator and meter installations	25,237	3.50%
7	Mains - metallic	322,582	2.52%
8	Mains - plastic	181,132	2.35%
9	Compressor equipment	1,341	3.34%
10	Measuring & regulating equipment	85,942	4.63%
11	Meters	48,777	3.67%
12	Other distribution equipment	0	0.00%
13		<u>1,148,348</u>	
	General:		
14	Structures and improvements	39,335	2.13%
15	Office furniture and equipment	16,944	6.67%
16	Office equipment - computers	71,911	25.00%
17	Transportation equipment	46,366	10.07%
18	Heavy work equipment	14,231	4.55%
19	Tools and other equipment	31,814	6.67%
20	Communications equipment & structures	21,281	6.67%
21	Other equipment	0	0.00%
22		<u>241,882</u>	
23	Sub-total	5,108,703	
24	Total provision for depreciation and amortization		\$
25	Depreciation through clearing		
26		\$ <u><u>5,108,703</u></u>	\$

Notes:

- (1) A simple average of the opening and closing plant balances was used to calculate the annual depreciation provision.

2007 Actual
169,615
<u>1,150</u>
<u><u>168,465</u></u>

Provision (c)
102
123
225
83
120
280
483
713
1,207
2,277
7,103
2,033
0
13,333
661
1,181
22,355
5,059
4,592
33,848
76
1,809
4,103
21,262
2,076
1,739
9,430
10,353
1,086
6,149
0
58,084

Provision
(c)
144
1,410
3,203
10,209
761
883
8,129
4,257
45
3,979
1,790
0
34,810
926
1,130
17,978
4,669
647
2,122
1,359
0
28,831
169,615
169,615
1,150
168,465

UNION GAS LIMITED
 Capital Expenditure by Function
 Includes IDC and Overheads
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Actual 2007
1	Storage	\$ 4,168
2	Transmission	167,493
3	Distribution	130,389
4	General	40,687
5	Other	-
6	Total	\$ <u>342,737</u>

UNION GAS LIMITED
Statement of Utility Rate Base
Year Ended December 31, 2007

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)
	<u>Gas Utility Plant</u>		
1	Gross plant at cost	\$ 5,170,809	\$ 5,145,936
2	Less: accumulated depreciation	<u>2,014,712</u>	<u>2,012,800</u>
3	Net utility plant	<u>3,156,097</u>	<u>3,133,136</u>
	<u>Working Capital and Other Components</u>		
4	Cash working capital	32,672	30,724
5	Gas in storage and line pack gas	188,792	158,726
6	Balancing gas	129,618	129,618
7	ABC receivable (gas in storage)	(53,791)	(62,901)
8	Inventory of stores, spare equipment	28,469	31,035
9	Prepaid and deferred expenses	2,741	3,233
10	Customer deposits	(43,902)	(49,859)
11	Customer interest	<u>(300)</u>	<u>(438)</u>
12	Total working capital and other components	<u>284,299</u>	<u>240,138</u>
13	Total rate base before deduction of accumulated deferred income taxes	3,440,396	3,373,274
14	Accumulated deferred income taxes	<u>169,502</u>	<u>170,560</u>
15	Total rate base	<u>\$ 3,270,894</u>	<u>\$ 3,202,714</u>

UNION GAS LIMITED
Annual Reporting Requirement
Year Ended December 31, 2008

<u>Schedule</u>	<u>Contents</u>
1	Calculation of revenue deficiency / (sufficiency)
2	Statement of utility income
3	Statement of earnings before interest and taxes
4	Summary of cost of capital
5	Total weather normalized throughput volume by service type and rate class
6	Total actual (non-weather normalized) throughput volumes by service type and rate class
7	Total weather normalized gas sales revenue by service type and rate class
8	Total actual (non-weather normalized) gas sales revenue by service type and rate class
9	Delivery revenue by service type and rate class
10	Total customers by service type and rate class
11	Summary revenue from regulated transportation
12	Other revenue
13	Operating and maintenance expense by cost type
14	Calculation of utility income taxes
15	Calculation of capital cost allowance
16	Provision for depreciation, amortization and depletion
17	Capital expenditure by function
18	Statement of utility rate base

UNION GAS LIMITED
Calculation of Revenue Deficiency/(Sufficiency)
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
1	Operating revenue	1,948,549	1,967,221	2,057,004
2	Cost of service	1,710,465	1,719,916	1,773,224
3	Utility income	238,084	247,305	283,781
4	Requested return	259,490	251,931	257,617
5	Revenue deficiency / (sufficiency) after tax	21,407	4,626	(26,163)
6	Provision for income taxes on deficiency / (sufficiency)	12,104	2,616	(13,180)
7	Total revenue deficiency / (sufficiency)	33,511	7,242	(39,343)

UNION GAS LIMITED
Statement of Utility Income
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
	Operating Revenues:			
1	Gas Sales	1,796,757	1,811,101	1,865,629
2	Transportation	127,358	126,271	165,087
3	Other	24,434	29,849	26,288
4	Earnings Sharing			-
5		<u>1,948,549</u>	<u>1,967,221</u>	<u>2,057,004</u>
	Operating Expenses:			
6	Cost of gas	1,134,293	1,147,977	1,178,854
7	Operating and maintenance expenses	325,623	318,041	322,571
8	Depreciation	173,780	168,465	180,253
9	Other financing	315	636	535
10	Property and capital taxes	<u>67,709</u>	<u>64,476</u>	<u>64,942</u>
11		<u>1,701,720</u>	<u>1,699,595</u>	<u>1,747,155</u>
12	Utility income before income taxes	246,829	267,626	309,849
13	Income taxes	<u>8,745</u>	<u>20,322</u>	<u>26,069</u>
14	Total utility income	<u><u>238,084</u></u>	<u><u>247,305</u></u>	<u><u>283,781</u></u>

UNION GAS LIMITED
Statement of Earnings Before Interest and Taxes
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Board Approved				2007 Actual				2008 Actual			
		Corporate (a)	Non-Utility Storage (b)	Adjustments (c)	Utility (d)=(a)-(b)+(c)	Corporate (e)	Non-Utility Storage (f)	Adjustments (g)	Utility (h)=(e)-(f)+(g)	Corporate (i)	Non-Utility Storage (j)	Adjustments (k)	Utility (l)=(i)-(j)+(k)
	Operating Revenues:												
1	Operating revenue	1,796,757			1,796,757	1,811,101	-		1,811,101	1,869,283	-	(3,654) i	1,865,629
2	Storage & Transportation	191,444	60,019	(4,067)	127,358	214,685	86,492	(1,922)	126,271	243,317	78,230	-	165,087
3	Other	24,434			24,434	37,076	-	(7,227)	29,849	33,818	-	(7,530) ii	26,288
4	Earnings Sharing									(15,203)	-	15,203	-
5		<u>2,012,635</u>	<u>60,019</u>	<u>(4,067)</u>	<u>1,948,549</u>	<u>2,062,862</u>	<u>86,492</u>	<u>(9,149)</u>	<u>1,967,221</u>	<u>2,131,215</u>	<u>78,230</u>	<u>4,019</u>	<u>2,057,004</u>
	Operating Expenses:												
6	Cost of gas	1,135,842	1,549		1,134,293	1,156,199	8,222	-	1,147,977	1,171,320	8,082	15,616 iii	1,178,854
7	Operating and maintenance expenses	333,029	7,002	(404)	325,623	327,429	12,264	2,876	318,041	335,115	12,028	(516) iv	322,571
8	Depreciation	178,502	4,722		173,780	173,816	5,351	-	168,465	185,219	4,966	-	180,253
9	Other financing			315	315	-	-	636	636	-	-	535 v	535
10	Property and capital taxes	<u>68,671</u>	<u>962</u>		<u>67,709</u>	<u>65,439</u>	<u>963</u>		<u>64,476</u>	<u>65,895</u>	<u>953</u>		<u>64,942</u>
11		<u>1,716,044</u>	<u>14,235</u>	<u>(89)</u>	<u>1,701,720</u>	<u>1,722,883</u>	<u>26,800</u>	<u>3,512</u>	<u>1,699,595</u>	<u>1,757,549</u>	<u>26,029</u>	<u>15,635</u>	<u>1,747,155</u>
12	Earnings Before Interest and Taxes	<u>296,591</u>	<u>45,784</u>	<u>(3,978)</u>	<u>246,829</u>	<u>339,979</u>	<u>59,692</u>	<u>(12,661)</u>	<u>267,626</u>	<u>373,666</u>	<u>52,201</u>	<u>(11,616)</u>	<u>309,849</u>

Notes:

i)	Adjustment includes: Weather normalization adjustment Accounting adjustment	- (3,654) <u>(3,654)</u>
ii)	Shared Savings Mechanism	
iii)	Adjustment includes: UFG Normalization Adjustment	15,616
iv)	Donations EB-2008-0304 costs	(394) (122) <u>(516)</u>
v)	Customer deposit interest	

UNION GAS LIMITED
Summary of Cost of Capital
Year Ended December 31

Line No.	Particulars	2007 Board Approved				2007 Actual				2008 Actual			
		Utility Capital Structure		Cost Rate	Return	Utility Capital Structure		Cost Rate	Return	Utility Capital Structure		Cost Rate	Return
		(\$000's)	(%)	%	(\$000's)	(\$000's)	(%)	%	(\$000's)	(\$000's)	(%)	%	(\$000's)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Long-term debt	2,016,833	61.66	7.66%	154,389	2,039,368	63.68	7.47%	152,341	1,945,102	58.10	7.38%	143,546
2	Unfunded short-term debt	<u>(28,980)</u>	<u>(0.89)</u>	<u>1.58%</u>	<u>(457)</u>	<u>(95,150)</u>	<u>(2.97)</u>	<u>4.04%</u>	<u>(3,844)</u>	<u>92,587</u>	<u>2.77</u>	<u>3.03%</u>	<u>2,805</u>
3	Total debt	1,987,853	60.77	7.74%	153,932	1,944,218	60.71		148,497	2,037,689	60.87		146,351
4	Preference shares	105,519	3.23	4.74%	4,998	105,519	3.29	4.71%	4,970	104,882	3.13	4.85%	5,088
5	Common equity	<u>1,177,522</u>	<u>36.00</u>	<u>8.54%</u>	<u>100,560</u>	<u>1,152,977</u>	<u>36.00</u>	<u>8.54%</u>	<u>98,464</u>	<u>1,205,196</u>	<u>36.00</u>	<u>8.81%</u>	<u>106,178</u>
6	Total rate base	<u>3,270,894</u>	<u>100.00</u>		<u>259,490</u>	<u>3,202,714</u>	<u>100.00</u>		<u>251,931</u>	<u>3,347,767</u>	<u>100.00</u>		<u>257,617</u>

UNION GAS LIMITED
Total Weather Normalized Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (10 ³ m ³)	2007 Board Approved						2007 Actual						2008 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
<u>General Service</u>																			
1	Rate M1 Firm	-	-	-	-	-	-	-	-	-	-	-	-	1,945,071	673,137	309,036	22,750	-	2,949,994
2	Rate M2 Firm	2,249,002	1,377,551	105,414	230,800	-	3,962,767	2,261,354	1,250,828	259,102	328,921	-	4,100,205	405,041	350,731	55,958	291,853	-	1,103,582
3	Rate O1 Firm	502,613	400,625	-	2,073	-	905,311	517,285	392,257	-	2,674	-	912,216	456,460	453,044	-	7,315	-	916,820
4	Rate 10 Firm	135,308	139,784	-	106,277	-	381,369	122,881	123,290	-	126,843	-	373,014	127,641	107,976	-	121,217	-	356,834
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	<u>2,886,923</u>	<u>1,917,960</u>	<u>105,414</u>	<u>339,150</u>	<u>-</u>	<u>5,249,447</u>	<u>2,901,520</u>	<u>1,766,375</u>	<u>259,102</u>	<u>458,438</u>	<u>-</u>	<u>5,385,435</u>	<u>2,934,212</u>	<u>1,584,888</u>	<u>364,994</u>	<u>443,136</u>	<u>-</u>	<u>5,327,230</u>
<u>Wholesale - Utility</u>																			
7	Rate M9 Firm	-	-	-	24,506	-	24,506	-	-	-	20,205	-	20,205	-	-	-	30,705	-	30,705
8	Rate M10 Firm	202	-	-	-	-	202	134	45	-	-	-	179	49	166	-	-	-	215
9	Rate 77 Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utility	<u>202</u>	<u>-</u>	<u>-</u>	<u>24,506</u>	<u>-</u>	<u>24,708</u>	<u>134</u>	<u>45</u>	<u>-</u>	<u>20,205</u>	<u>-</u>	<u>20,384</u>	<u>49</u>	<u>166</u>	<u>-</u>	<u>30,705</u>	<u>-</u>	<u>30,920</u>
<u>Contract</u>																			
11	Rate M4	23,609	-	-	429,418	-	453,027	17,274	239	-	501,818	-	519,331	22,231	2,988	-	495,796	-	521,014
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	277,546	-	277,546	-	-	-	584,664	-	584,664	-	-	-	553,139	-	553,139
14	Rate 20 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Rate 20 Transportation	24,982	-	-	146,571	354,035	525,588	20,011	-	-	140,936	290,794	451,741	24,918	-	-	133,872	322,008	480,799
16	Rate 100 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Rate 100 Transportation	-	-	-	-	2,275,112	2,275,112	-	-	-	-	2,015,382	2,015,382	46	-	-	-	1,964,988	1,965,033
18	Rate T-1 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Rate T-1 Transportation	-	-	-	-	4,889,989	4,889,989	-	-	-	-	3,825,444	3,825,444	-	-	-	-	3,759,158	3,759,158
20	Rate T-3 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Rate T-3 Transportation	-	-	-	-	321,455	321,455	-	-	-	-	276,239	276,239	-	-	-	-	273,898	273,898
22	Rate M5	-	-	-	404,634	-	404,634	404	-	-	503,797	-	504,201	1,585	-	-	496,881	-	498,466
23	Rate 25	41,048	-	-	-	63,597	104,645	186,288	-	-	-	235,601	421,889	101,202	-	-	-	205,684	306,886
24	Rate 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Contract	<u>89,639</u>	<u>-</u>	<u>-</u>	<u>1,258,169</u>	<u>7,904,188</u>	<u>9,251,996</u>	<u>223,977</u>	<u>239</u>	<u>-</u>	<u>1,731,215</u>	<u>6,643,460</u>	<u>8,598,891</u>	<u>149,982</u>	<u>2,988</u>	<u>-</u>	<u>1,679,688</u>	<u>6,525,736</u>	<u>8,358,394</u>
26	Total Throughput Volume	<u>2,976,764</u>	<u>1,917,960</u>	<u>105,414</u>	<u>1,621,825</u>	<u>7,904,188</u>	<u>14,526,151</u>	<u>3,125,631</u>	<u>1,766,659</u>	<u>259,102</u>	<u>2,209,858</u>	<u>6,643,460</u>	<u>14,004,710</u>	<u>3,084,243</u>	<u>1,588,042</u>	<u>364,994</u>	<u>2,153,529</u>	<u>6,525,736</u>	<u>13,716,545</u>

UNION GAS LIMITED
Total Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (10 ³ m ³)	2007 Board Approved						2007 Actual						2008 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	General Service																		
1	Rate M1 Firm	-	-	-	-	-	-	-	-	-	-	-	-	2,001,534	689,099	316,657	22,280		3,029,570
2	Rate M2 Firm	2,249,002	1,377,551	105,414	230,800		3,962,767	2,203,603	1,225,632	247,849	322,241		3,999,325	411,776	359,663	57,677	300,940		1,130,056
3	Rate O1 Firm	502,613	400,625		2,073		905,311	512,281	374,782		4,232		891,295	565,722	359,274		6,876		931,872
4	Rate 10 Firm	135,308	139,784		106,277		381,369	131,118	128,277		107,240			134,284	117,419		110,348		362,051
5	Rate 16 Interruptible													-	-	-	-	-	
6	Total General Service	2,886,923	1,917,960	105,414	339,150		5,249,447	2,847,002	1,728,691	247,849	433,713		5,257,255	3,113,316	1,525,455	374,334	440,444	-	5,453,548
	Wholesale - Utility																		
7	Rate M9 Firm				24,506		24,506				20,205		20,205				30,705		30,705
8	Rate M10 Firm	202					202	134	45				179	49	166				215
9	Rate 77 Firm																		
10	Total Wholesale - Utility	202			24,506		24,708	134	45		20,205		20,384	49	166		30,705		30,920
	Contract																		
11	Rate M4	23,609			429,418		453,027	17,274	239		501,818		519,331	22,231	2,988		495,796		521,014
12	Rate M6																		
13	Rate M7				277,546		277,546				584,664		584,664				553,139		553,139
14	Rate 20 Storage																		
15	Rate 20 Transportation	24,982			146,571	354,035	525,588	20,011			140,936	290,794	451,741	24,918			133,872	322,008	480,799
16	Rate 100 Storage																		
17	Rate 100 Transportation					2,275,112	2,275,112					2,015,382	2,015,382	46				1,964,988	1,965,033
18	Rate T-1 Storage																		
19	Rate T-1 Transportation					4,889,989	4,889,989					3,825,444	3,825,444					3,759,158	3,759,158
20	Rate T-3 Storage																		
21	Rate T-3 Transportation					321,455	321,455					276,239	276,239					273,898	273,898
22	Rate M5				404,634		404,634	404			503,797		504,201	1,585			496,881		498,466
23	Rate 25	41,048				63,597	104,645	186,288				235,601	421,889	101,202				205,684	306,886
24	Rate 30																		
25	Total Contract	89,639			1,258,169	7,904,188	9,251,996	223,977	239		1,731,215	6,643,460	8,598,891	149,982	2,988		1,679,688	6,525,736	8,358,394
26	Total Throughput Volume	2,976,764	1,917,960	105,414	1,621,825	7,904,188	14,526,151	3,071,113	1,728,975	247,849	2,185,133	6,643,460	13,876,530	3,263,347	1,528,609	374,334	2,150,837	6,525,736	13,842,863

UNION GAS LIMITED

Total Weather Normalized Gas Sales
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Actual						2008 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<u>General Service</u>												
1	Rate M1 Firm	-	-	-	-	-	-	920,276	81,468	37,874	1,350		1,040,969
2	Rate M2 Firm	1,014,689	119,832	31,436	14,294		1,180,251	159,675	16,669	4,328	12,538		193,211
3	Rate 01 Firm	264,426	79,776		501		344,703	280,023	84,409		1,051		365,483
4	Rate 10 Firm	54,913	14,200		11,468		80,581	54,892	12,312		11,129		78,333
5	Rate 16 Interruptible							-	-	-	-	-	-
6	Total General Service	1,334,028	213,808	31,436	26,263		1,605,535	1,414,867	194,858	42,202	26,069		1,677,995
	<u>Wholesale - Utility</u>												
7	Rate M9 Firm				569		569				729		729
8	Rate M10 Firm	51					51	17	4				22
9	Rate 77 Firm					28	28					23	23
10	Total Wholesale - Utility	51			569	28	648	17	4		729	23	773
	<u>Contract</u>												
11	Rate M4	6,664	7		14,440		21,111	8,549	85		14,357		22,991
12	Rate M6												
13	Rate M7				10,732		10,732				10,454		10,454
14	Rate 20 Storage					207	207					365	365
15	Rate 20 Transportation	7,685			7,222	5,059	19,966	10,186			8,176	5,218	23,581
16	Rate 100 Storage					1,764	1,764					1,594	1,594
17	Rate 100 Transportation					15,434	15,434	21				14,631	14,651
18	Rate T-1 Storage					10,558	10,558					9,785	9,785
19	Rate T-1 Transportation					42,158	42,158					44,573	44,573
20	Rate T-3 Storage					1,541	1,541					1,574	1,574
21	Rate T-3 Transportation					3,858	3,858					3,807	3,807
22	Rate M5	150			9,596		9,746	607			9,445		10,051
23	Rate 25	69,268				6,041	75,309	35,254				4,698	39,952
24	Rate 30					365	365					255	255
25	Total Contract	83,767	7		41,990	86,985	212,749	54,616	85		42,432	86,500	183,633
26	Total Revenue	1,417,846	213,815	31,436	68,822	87,013	1,818,932	1,469,500	194,948	42,202	69,230	86,523	1,862,402

UNION GAS LIMITED
Sales Revenue by Service Type and
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Actual						2008 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<u>General Service</u>												
1	Rate M1 Firm	-	-	-	-	-	-	923,380	\$ 82,345	\$ 38,222	\$ 1,326	\$	1,045,272
2	Rate M2 Firm	1,011,310	\$ 118,393	\$ 30,882	\$ 13,975	\$	\$ 1,174,560	159,946	17,031	4,386	12,908		\$ 194,271
3	Rate 01 Firm	263,976	78,288		623		342,887	289,214	76,482		1,018		366,713
4	Rate 10 Firm	55,372	14,454		10,431		80,257	55,238.58	12,817.04		10,565.10		78,620.72
5	Rate 16 Interruptible							-	-	-	-	-	-
6	Total General Service	1,330,658	211,135	30,882	25,029		1,597,704	1,427,777	188,675	42,608	25,817		1,684,877
	<u>Wholesale - Utility</u>												
7	Rate M9 Firm				569		569				729		729
8	Rate M10 Firm	51					51	17	4				22
9	Rate 77 Firm					28	28					23	23
10	Total Wholesale - Utility	51			569	28	648	17	4		729	23	773
	<u>Contract</u>												
11	Rate M4	6,664	7		14,440		21,111	8,549	85		14,357		22,991
12	Rate M6												
13	Rate M7				10,732		10,732				10,454		10,454
14	Rate 20 Storage					207	207					365	365
15	Rate 20 Transportation	7,685			7,222	5,059	19,966	10,186			8,176	5,218	23,581
16	Rate 100 Storage					1,764	1,764					1,594	1,594
17	Rate 100 Transportation					15,434	15,434	21				14,631	14,651
18	Rate T-1 Storage					10,558	10,558					9,785	9,785
19	Rate T-1 Transportation					42,158	42,158					44,573	44,573
20	Rate T-3 Storage					1,541	1,541					1,574	1,574
21	Rate T-3 Transportation					3,858	3,858					3,807	3,807
22	Rate M5	150			9,596		9,746	607			9,445		10,051
23	Rate 25	69,268				6,041	75,309	35,254				4,698	39,952
24	Rate 30					365	365					255	255
25	Total Contract	83,767	7		41,990	86,985	212,749	54,616	85		42,432	86,500	183,633
26	Total Revenue	1,414,476	\$ 211,142	\$ 30,882	\$ 67,588	\$ 87,013	\$ 1,811,101	1,482,411	\$ 188,765	\$ 42,608	\$ 68,977	\$ 86,523	\$ 1,869,283

UNION GAS LIMITED
Delivery Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Board Approved						2007 Actual						2008 Actual							
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)		
<u>General Service</u>																					
1	Rate M1 Firm	-	-	-	-	-	-	-	-	-	-	-	246,125	\$	82,345	\$	38,222	\$	1,326	\$	368,018
2	Rate M2 Firm	253,336	133,485	12,252	11,336		410,409	242,976	\$ 118,393	\$ 30,882	\$ 13,975	\$ 406,226	19,223	17,031	4,386	12,908			\$	53,548	
3	Rate 01 Firm	74,884	57,873		195		132,952	74,917	56,476		377	131,770	82,247	53,226		570				136,044	
4	Rate 10 Firm	8,156	8,706		5,024		21,886	7,898	8,146		5,046	21,090	6,754	6,290		4,269				17,314	
5	Rate 16 Interruptible												-	-		-			-	-	
6	Total General Service	336,376	200,064	12,252	16,555		565,247	325,791	183,015	30,882	19,398	559,086	354,349	158,893	42,608	19,074				574,923	
<u>Wholesale - Utility</u>																					
7	Rate M9 Firm				592		592				569	569					729			729	
8	Rate M10 Firm	5					5	4				4	1	4						6	
9	Rate 77 Firm					28	28				28	28						23		23	
10	Total Wholesale - Utility	5			592	28	625	4			569	601	1	4			729	23		758	
<u>Contract</u>																					
11	Rate M4	739			13,030		13,769	594	7		14,440	15,041	771	85			14,357			15,213	
12	Rate M6																				
13	Rate M7				6,670		6,670				10,732	10,732					10,454			10,454	
14	Rate 20 Storage					56	56					207						365		365	
15	Rate 20 Transportation	522			1,940	4,982	7,444	442			1,890	4,983	7,315	800			1,890	5,218	7,907		
16	Rate 100 Storage					1,767	1,767					1,764	1,764					1,594	1,594		
17	Rate 100 Transportation					16,153	16,153					15,209	15,209	2				14,631	14,633		
18	Rate T-1 Storage					8,206	8,206					10,558	10,558					9,785	9,785		
19	Rate T-1 Transportation					46,827	46,827					42,158	42,158					44,573	44,573		
20	Rate T-3 Storage					1,578	1,578					1,541	1,541					1,574	1,574		
21	Rate T-3 Transportation					4,010	4,010					3,858	3,858					3,807	3,807		
22	Rate M5				8,038		8,038	8			9,596	9,604	45				9,445		9,490		
23	Rate 25	908				1,497	2,405	3,773				6,041	9,814	2,209				4,698	6,908		
24	Rate 30					-						365	365					255	255		
25	Total Contract	2,169			29,678	85,076	116,923	4,817	7		36,658	86,684	128,166	3,827	85		36,146	86,500	126,557		
26	Total Revenue	338,550	200,064	12,252	46,825	85,104	682,795	330,612	\$ 183,022	\$ 30,882	\$ 56,625	\$ 86,712	\$ 687,853	358,177	\$ 158,982	\$ 42,608	\$ 55,948	\$ 86,523	\$ 702,238		

UNION GAS LIMITED
Total Customers by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars	2007 Board Approved						2007 Actual						2008 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total	Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	<u>General Service</u>																		
1	Rate M1 Firm	-	-	-	-	-	-	-	-	-	-	-	-	682,343	197,999	118,126	1,022		999,490
2	Rate M2 Firm	663,740	297,276	34,458	1,690		997,164	648,457	242,959	96,253	1,862		989,531	2,469	2,306	379	836		5,990
3	Rate O1 Firm	172,580	125,484		166		298,230	176,161	120,560		258		296,979	187,418	113,310		292		301,020
4	Rate 10 Firm	1,329	1,344		300		2,973	1,008	1,036		282		2,326	1,142	960		303		2,405
5	Rate 16 Interruptible																		
6	Total General Service	837,649	424,104	34,458	2,156		1,298,367	825,626	364,555	96,253	2,402		1,288,836	873,372	314,575	118,505	2,453		1,308,905
	<u>Wholesale - Utility</u>																		
7	Rate M9 Firm				2		2				2		2				2		2
8	Rate M10 Firm	4					4	2	1				3	1	1				2
9	Rate 77 Firm					1	1					1	1						
10	Total Wholesale - Utility	4			2	1	7	2	1		2	1	6	1	1		2		4
	<u>Contract</u>																		
11	Rate M4	13			181		194	10	1		146		157	12	2		141		155
12	Rate M6																		
13	Rate M7				8		8				9		9				9		9
14	Rate 20 Storage																		
15	Rate 20 Transportation	10			20	35	65	5			20	32	57	3			19	35	57
16	Rate 100 Storage																		
17	Rate 100 Transportation					19	19					16	16	1				19	20
18	Rate T-1 Storage																		
19	Rate T-1 Transportation					68	68					53	53					53	53
20	Rate T-3 Storage																		
21	Rate T-3 Transportation					1	1					1	1					1	1
22	Rate M5				133		133				128		128	1			124		125
23	Rate 25	56				67	123	41				55	96	45				56	101
24	Rate 30											1	1						
25	Total Contract	79			342	190	611	56	1		303	158	518	62	2		293	164	521
26	Total Customers	837,732	424,104	34,458	2,500	191	1,298,985	825,684	364,557	96,253	2,707	159	1,289,360	873,435	314,578	118,505	2,748	164	1,309,430

UNION GAS LIMITED
Revenue from Regulated Transportation of Gas
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
1	M12 Transportation	120,667	119,211	132,662
2	M12 Transportation Overrun/Limited Firm	-	-	1,171
3	C1 Long Term Transportation	2,900	2,093	5,790
4	C1 Short Term Transportation and Exchanges	3,742	5,123	23,266
5	C1 Rebate Program	(2,178)	(1,874)	(0)
6	M13 - Local Production	864	649	529
7	M16	553	240	474
8	Other S&T Revenue	<u>810</u>	<u>829</u>	<u>1,193</u>
9	Total S&T Revenue	<u><u>127,358</u></u>	<u><u>126,271</u></u>	<u><u>165,087</u></u>

UNION GAS LIMITED
Other Revenue
Year Ended December 31, 2008

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
1	Delayed payment charges	\$ 7,231	\$ 7,424 (1)	7,876
2	Account opening charges	5,858	7,332	6,851
3	Billing revenue	9,041	9,677	9,059
4	Mid market transactions	2,000	3,684 (2)	2,070
5	Other operating revenue	<u>304</u>	<u>1,732 (3)</u>	<u>432</u>
6	Total other revenue	<u>\$ 24,434</u>	<u>\$ 29,849</u>	<u>26,288</u>

Notes:

(1) Late payment charges only excludes NSF cheque charges

(2) Excludes Energy management consultancy fees

(3) Other operating revenue includes the NSF cheque charges and Energy management consultancy fees

UNION GAS LIMITED
Operating and Maintenance Expense by Cost Type
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
1	Salaries/Wages	159,896	165,871	172,275
2	Benefits	55,621	56,365	51,366
3	Materials	9,132	9,973	10,696
4	Employee Training	12,798	12,034	13,714
5	Contract Services	50,061	51,194	55,317
6	Consulting	6,447	7,277	8,270
7	General	20,645	21,232	21,837
8	Transportation and Maintenance	7,523	7,317	8,159
9	Company Used Gas	4,911	3,167	3,548
10	Utility Costs	3,269	3,315	3,534
11	Communications	7,969	7,981	8,225
12	Demand Side Management Programs	11,874	11,569	12,471
13	Advertising	2,255	2,118	1,544
14	Insurance	7,004	8,030	7,240
15	Donations	404	377	451
16	Financial	2,884	1,361	2,117
17	Lease	3,202	3,382	3,198
18	Cost Recovery from Third Parties	(2,106)	(3,321)	(3,770)
19	Computers	4,226	4,234	4,263
20	Regulatory Hearing & OEB Cost Assessment	6,000	5,758	4,488
21	Outbound Affiliate Services	(5,741)	(6,476)	(7,768)
22	Inbound Affiliate Services	11,933	6,303	5,870
23	Bad Debt	11,600	7,600	9,100
24	Other	100	121	170
25	Total	<u>391,907</u>	<u>386,782</u>	<u>396,315</u>
26	Indirect Capitalization (OH)	(51,528)	(48,850)	(52,675)
27	Direct Capitalization (DCC)	<u>(7,350)</u>	<u>(7,250)</u>	<u>(8,590)</u>
28	Total	<u>333,029</u>	<u>330,682</u>	<u>335,050</u>
29	Non Utility Costs (1)	<u>(7,406)</u>	<u>(12,641)</u>	<u>(12,479)</u>
30	Total Net Utility Operating and Maintenance Expense	<u>325,623</u>	<u>318,041</u>	<u>322,571</u>

Notes:

(-1) Includes non utility storage allocation and charitable donations.

UNION GAS LIMITED
Calculation of Utility Income Taxes
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
<u>Determination of Taxable Income</u>				
1	Utility income before interest and income taxes	246,829	267,626	309,849
Adjustments required to arrive at taxable utility income:				
2	Interest expense	(153,932)	(148,534)	(146,351)
3	Utility permanent differences	<u>1,333</u>	<u>2,353</u>	<u>659</u>
4		<u>94,230</u>	<u>121,445</u>	<u>164,157</u>
Utility timing differences				
5	Capital Cost Allowance	(163,089)	(148,200)	(169,534)
6	Depreciation	173,780	168,465	181,416
7	Depreciation through clearing	1,114	1,150	1,150
8	Other	<u>(38,911)</u>	<u>(43,351)</u>	<u>(52,462)</u>
9		<u>(27,106)</u>	<u>(21,936)</u>	<u>(39,430)</u>
10	Taxable income	<u><u>67,124</u></u>	<u><u>99,509</u></u>	<u><u>124,727</u></u>
<u>Calculation of Utility Income Taxes</u>				
11	Income taxes (line 10 * line 17)	24,245	35,943	41,784
12	Deferred tax drawdown	<u>(15,500)</u>	<u>(15,621)</u>	<u>(15,715)</u>
13	Total taxes	<u><u>8,745</u></u>	<u><u>20,322</u></u>	<u><u>26,069</u></u>
<u>Tax Rates</u>				
14	Federal tax	22.12%	22.12%	19.50%
15	Provincial tax	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
16	Total tax rate	<u><u>36.12%</u></u>	<u><u>36.12%</u></u>	<u><u>33.50%</u></u>

UNION GAS LIMITED
Calculation of Capital Consumption Allowance (CCA)
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Board Approved			2007 Actual			2008 Actual		
		Average CCA Balance	Rate (%)	Provision	Average CCA Balance	Rate (%)	Provision	Average CCA Balance	Rate (%)	Provision
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Class									
1	1 Buildings, structures and improvements, services, meters, mains		4%		1,689,449	4%	67,578	1,620,230	4%	64,746
2	2 Mains prior to 1988		6%	0	252,210	6%	15,133	337,903	6%	20,274
3	3 Buildings acquired before 1988		5%	0	5,821	5%	291	5,530	5%	277
4	6 Other buildings		10%	0	325	10%	33	292	10%	29
5	8 Compression assets, office furniture, equipment		20%	0	70,667	20%	14,133	75,091	20%	15,018
6	10 Transportation, computer equipment		30%	0	29,588	30%	8,876	27,554	30%	8,266
7	17 Roads, sidewalk, parking lot or storage areas		8%	0	1,560	8%	125	1,436	8%	115
8	38 Heavy work equipment		30%	0	3,500	30%	1,050	3,400	30%	1,020
9	41 Storage assets		25%	0	9,661	25%	2,415	8,676	25%	2,169
10	13 Leasehold improvements		N/A		4,201	N/A	(1) 192	895	N/A	192
11	12 Computer software, small tools		100%	0	13,323	100%	13,323	15,801	100%	15,801
12	45 Computers - Hardware acquired after March 22, 2004		45%	0	12,417	45%	5,588	4,897	45%	2,204
13	45.1 Computers - Hardware acquired after March 18, 2007		55%	0				7,232	55%	3,977
14	7 New compression acquired after February 23, 2005		15%	0	50,684	15%	7,603	137,901	15%	20,685
15	49 Transmission pipeline additions acquired after February 23, 2005		8%	0	148,263	8%	11,861	184,495	8%	14,760
16	Total	0		\$ 0	2,291,669		148,200	2,431,334		169,534

Notes:

(1) The CCA rate depends on the type of the leasehold and the terms of the lease

UNION GAS LIMITED
 Provision for Depreciation,
 Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Board Approved	2007 Actual	2008 Actual	
1	Total provision for depreciation and amortization before adjustments (per page 3)		169,615	\$	181,416
2	Adjustments: vehicle depreciation through clearing		1,150		1,150
3	Provision for depreciation amortization and depletion		168,465	\$	180,266

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Board Approved			2007 Actual			2008 Actual		
		Average Plant (1)	Rate (%)	Provision (c)	Average Plant (1)	Rate (%)	Provision (f)	Average Plant (1)	Rate (%)	Provision (i)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Intangible plant:									
1	Franchises and consents			\$	2,102		\$ 102	\$ 2,102	Amortized	101
2	Intangible plant - Other				9,370		123	9,370	Amortized	123
3					11,472		225	11,472		224
	Local Storage Plant									
4	Structures and improvements		3.30%		2,514	3.30%	83	2,591	3.30%	85
5	Gas holders - storage		2.68%		4,473	2.68%	120	4,473	2.68%	120
6	Gas holders - equipment		3.68%		7,618	3.68%	280	7,663	3.68%	282
7					14,605		483	14,726		487
	Storage:									
8	Land rights		2.23%		31,978	2.23%	713	31,998	2.23%	714
9	Structures and improvements		2.34%		51,576	2.34%	1,207	52,743	2.34%	1,234
10	Wells and lines		2.66%		85,620	2.66%	2,277	86,371	2.66%	2,298
11	Compressor equipment		3.19%		222,664	3.19%	7,103	220,946	3.19%	7,048
12	Measuring & regulating equipment		4.30%		47,273	4.30%	2,033	47,427	4.30%	2,039
13	Other equipment									
14					439,111		13,333	439,483		13,333
	Transmission:									
15	Land rights		2.00%		33,067	2.00%	661	34,245	2.00%	685
16	Structures and improvements		2.66%		44,390	2.66%	1,181	48,252	2.66%	1,283
17	Mains		2.37%		943,264	2.37%	22,355	991,689	2.37%	23,503
18	Compressor equipment		3.52%		143,728	3.52%	5,059	223,310	3.52%	7,860
19	Measuring & regulating equipment		3.61%		127,194	3.61%	4,592	133,413	3.61%	4,816
20					1,291,643		33,848	1,430,908		38,148
	Distribution - Southern Operations:									
21	Land rights		1.67%		4,549	1.67%	76	4,839	1.67%	81
22	Structures and improvements		2.91%		61,520	2.91%	1,809	68,805	2.94%	2,021
23	Services - metallic		3.69%		111,195	3.69%	4,103	111,141	3.65%	4,059
24	Services - plastic		3.18%		668,617	3.18%	21,262	695,583	3.18%	22,119
25	Regulators		3.30%		62,920	3.30%	2,076	66,325	3.30%	2,189
26	Regulator and meter installations		3.51%		49,547	3.51%	1,739	53,865	3.51%	1,891
27	Mains - metallic		2.54%		371,265	2.54%	9,430	381,042	2.55%	9,721
28	Mains - plastic		2.34%		442,423	2.34%	10,353	459,888	2.34%	10,762
29	Measuring & regulating equipment		4.64%		23,410	4.64%	1,086	25,812	4.64%	1,198
30	Meters		3.70%		166,196	3.70%	6,149	169,612	3.70%	6,276
31	Other equipment									
32				\$	1,961,642		\$ 58,084	\$ 2,036,912		\$ 60,315

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000's)	2007 Board Approved			2007 Actual			2008 Actual		
		Average Plant (1)	Rate (%)	Provision (c)	Average Plant (1)	Rate (%)	Provision (f)	Average Plant (1)	Rate (%)	Provision (i)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Distribution plant - Northern & Eastern Operations:									
1	Land rights		1.68%		8,559	1.68%	144	8,700	1.68%	146
2	Structures & improvements		3.13%		42,493	3.13%	1,410	41,745	3.25%	1,355
3	Services - metallic		3.58%		89,459	3.58%	3,203	91,149	3.58%	3,263
4	Services - plastic		3.19%		320,027	3.19%	10,209	330,989	3.19%	10,559
5	Regulators		3.34%		22,799	3.34%	761	23,732	3.34%	793
6	Regulator and meter installations		3.50%		25,237	3.50%	883	27,105	3.50%	949
7	Mains - metallic		2.52%		322,582	2.52%	8,129	334,249	2.52%	8,423
8	Mains - plastic		2.35%		181,132	2.35%	4,257	185,638	2.35%	4,363
9	Compressor equipment		3.34%		1,341	3.34%	45	1,341	3.34%	45
10	Measuring & regulating equipment		4.63%		85,942	4.63%	3,979	91,335	4.63%	4,229
11	Meters		3.67%		48,777	3.67%	1,790	49,256	3.67%	1,808
12	Other distribution equipment									
13					1,148,348		34,810	1,185,238		35,931
	General:									
14	Structures and improvements		2.13%		39,335	2.13%	926	41,389	2.32%	960
15	Office furniture and equipment		6.67%		16,944	6.67%	1,130	16,202	6.90%	1,118
16	Office equipment - computers		25.00%		71,911	25.00%	17,978	86,453	25.40%	21,960
17	Transportation equipment		10.07%		46,366	10.07%	4,669	46,705	10.21%	4,771
18	Heavy work equipment		4.55%		14,231	4.55%	647	13,764	4.46%	614
19	Tools and other equipment		6.67%		31,814	6.67%	2,122	32,864	6.79%	2,230
20	Communications equipment & structures		6.67%		21,281	6.67%	1,359	19,326	6.85%	1,325
21	Other equipment									
22					241,882		28,831	256,703		32,978
23	Sub-total				5,108,703		169,615	5,375,443		181,416
24	Total provision for depreciation and amortization			\$			\$ 169,615			\$ 181,416
25	Depreciation through clearing						1,150			1,150
26				\$	5,108,703		\$ 168,465	\$ 5,375,443		\$ 180,266

Notes:

(1) A simple average of the opening and closing plant balances was used to calculate the annual depreciation provision.

Difference in Capital #s -->
Current year Dep -->

266,740
180,266 86,474

Filed: 2009-04-02

EB-2009-0101

Exhibit A

Appendix A

Schedule 17

Page 1 of 1

UNION GAS LIMITED
Capital Expenditure by Function
Includes IDC and Overheads
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
1	Storage	10,024	4,168	6,577
2	Transmission	139,121	167,493	84,334
3	Distribution	89,565	130,389	113,112
4	General	49,943	40,687	30,724
5	Other	59,312	-	61,105
6	Total	<u>347,965</u>	<u>342,737</u>	<u>295,851</u>
7	Rate Base Reduction via ADR	<u>(35,000)</u>		
8		<u>312,965</u>		

UNION GAS LIMITED
Statement of Utility Rate Base
Year Ended December 31

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2007 (b)	Actual 2008 (c)
	<u>Gas Utility Plant</u>			
1	Gross plant at cost	5,170,809	5,145,936	5,448,662
2	Less: accumulated depreciation	<u>2,014,712</u>	<u>2,012,800</u>	<u>2,132,365</u>
3	Net utility plant	<u>3,156,097</u>	<u>3,133,136</u>	<u>3,316,297</u>
	<u>Working Capital and Other Components</u>			
4	Cash working capital	32,672	30,724	31,354
5	Gas in storage and line pack gas	188,792	158,726	132,045
6	Balancing gas	129,618	129,618	127,752
7	ABC receivable (gas in storage)	(53,791)	(62,901)	(68,198)
8	Inventory of stores, spare equipment	28,469	31,035	27,180
9	Prepaid and deferred expenses	2,741	3,233	2,317
10	Customer deposits	(43,902)	(49,859)	(63,688)
11	Customer interest	<u>(300)</u>	<u>(438)</u>	<u>(515)</u>
12	Total working capital and other components	<u>284,299</u>	<u>240,138</u>	<u>188,247</u>
13	Total rate base before deduction of accumulated deferred income taxes	3,440,396	3,373,274	3,504,544
14	Accumulated deferred income taxes	<u>169,502</u>	<u>170,560</u>	<u>156,777</u>
15	Total rate base	<u><u>3,270,894</u></u>	<u><u>3,202,714</u></u>	<u><u>3,347,767</u></u>

UNION GAS LIMITED
Annual Reporting Requirement
Year Ended December 31, 2009

Filed: 2010-04-22
EB-2010-0039
Exhibit A
Tab 2
Appendix A
Index
Page 1 of 1

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2	Statement of utility income
3	Statement of earnings before interest and taxes
4	Summary of cost of capital
5	Total weather normalized throughput volume by service type and rate class
6	Total actual (non-weather normalized) throughput volumes by service type and rate class
7	Total weather normalized gas sales revenue by service type and rate class
8	Total actual (non-weather normalized) gas sales revenue by service type and rate class
9	Delivery revenue by service type and rate class
10	Total customers by service type and rate class
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15	Calculation of capital cost allowance
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17	Capital expenditure by function
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UNION GAS LIMITED
Calculation of Revenue Deficiency/(Sufficiency)
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)	
1	Operating revenue	1,948,549	2,057,004	1,903,541	
2	Cost of service	1,710,465	1,762,839	1,623,522	
3	Utility income	238,084	294,165	280,019	
4	Requested return	259,490	257,617	260,189	
5	Revenue deficiency / (sufficiency) after tax	21,407	(36,548)	(19,830)	
6	Provision for income taxes on deficiency / (sufficiency)	12,104	(18,411)	(9,767)	
7	Total revenue deficiency / (sufficiency)	33,511	(54,959)	(29,596)	

UNION GAS LIMITED
Statement of Utility Income
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
	Operating Revenues:			
1	Gas sales	1,796,757	1,865,629	1,699,503
2	Transportation	127,358	165,087	177,325
3	Other	24,434	26,288	26,713
4	Earnings sharing		-	-
5		<u>1,948,549</u>	<u>2,057,004</u>	<u>1,903,541</u>
	Operating Expenses:			
6	Cost of gas	1,134,293	1,163,238	1,019,356
7	Operating and maintenance expenses	325,623	322,571	318,064
8	Depreciation	173,780	180,253	187,173
9	Other financing	315	535	474
10	Property and capital taxes	<u>67,709</u>	<u>64,942</u>	<u>66,638</u>
11		<u>1,701,720</u>	<u>1,731,539</u>	<u>1,591,705</u>
	Other Income (Expense)			
12	Lobo C/Brantford-Kirkwall write off			(1,889)
13	Gain/(Loss) on sale of assets			0
14	Other			-
15	Gain/(Loss) on foreign exchange			<u>(1,161)</u>
16				<u>(3,050)</u>
17	Utility income before income taxes	246,829	325,465	308,786
18	Income taxes	<u>8,745</u>	<u>31,300</u>	<u>28,767</u>
19	Total utility income	<u><u>238,084</u></u>	<u><u>294,165</u></u>	<u><u>280,019</u></u>

UNION GAS LIMITED
Statement of Earnings Before Interest and Taxes
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board Approved				2008 Actual				2009 Actual			
		Corporate	Non-Utility Storage	Adjustments	Utility	Corporate	Non-Utility Storage	Adjustments	Utility	Corporate	Non-Utility Storage	Adjustments	Utility
		(a)	(b)	(c)	(d)=(a)-(b)+(c)	(e)	(f)	(g)	(h)=(e)-(f)+(g)	(i)	(j)	(k)	(l)
	Operating Revenues:												
1	Operating revenue	1,796,757			1,796,757	1,869,283	-	(3,654)	1,865,629	1,699,503	-	-	1,699,503
2	Storage & Transportation	191,444	60,019	(4,067)	127,358	243,317	78,230	-	165,087	299,108	119,909	(1,874)	i 177,325
3	Other	24,434			24,434	33,818	-	(7,530)	26,288	35,760	-	(9,047)	ii 26,713
4	Earnings Sharing					(15,203)	-	15,203	-				-
5		<u>2,012,635</u>	<u>60,019</u>	<u>(4,067)</u>	<u>1,948,549</u>	<u>2,131,215</u>	<u>78,230</u>	<u>4,019</u>	<u>2,057,004</u>	<u>2,034,371</u>	<u>119,909</u>	<u>(10,921)</u>	<u>1,903,541</u>
	Operating Expenses:												
6	Cost of gas	1,135,842	1,549		1,134,293	1,171,320	8,082		1,163,238	1,025,674	6,318	-	1,019,356
7	Operating and maintenance expenses	333,029	7,002	(404)	325,623	335,115	12,028	(516)	322,571	332,607	12,897	(1,646)	iii 318,064
8	Depreciation	178,502	4,722		173,780	185,219	4,966	-	180,253	194,485	7,312	-	187,173
9	Other financing			315	315	-	-	535	535	-	-	474	iv 474
10	Property and capital taxes	<u>68,671</u>	<u>962</u>		<u>67,709</u>	<u>65,895</u>	<u>953</u>	<u>-</u>	<u>64,942</u>	<u>68,392</u>	<u>1,754</u>	<u>-</u>	<u>66,638</u>
11		<u>1,716,044</u>	<u>14,235</u>	<u>(89)</u>	<u>1,701,720</u>	<u>1,757,549</u>	<u>26,029</u>	<u>19</u>	<u>1,731,539</u>	<u>1,621,158</u>	<u>28,281</u>	<u>(1,172)</u>	<u>1,591,705</u>
	Other Income (Expense)												
12	Lobo C/Brantford-Kirkwall write off									(1,889)	-	-	(1,889)
13	Gain/(Loss) on sale of assets									(6,838)	(436)	6,402	v 0
14	Other									(1,094)	(1,094)	-	-
15	Gain/(Loss) on foreign exchange									<u>(1,207)</u>	<u>(46)</u>	<u>-</u>	<u>(1,161)</u>
16										<u>(11,028)</u>	<u>(1,576)</u>	<u>6,402</u>	<u>(3,050)</u>
17	Earnings Before Interest and Taxes	<u>296,591</u>	<u>45,784</u>	<u>(3,978)</u>	<u>246,829</u>	<u>373,666</u>	<u>52,201</u>	<u>4,000</u>	<u>325,465</u>	<u>402,185</u>	<u>90,052</u>	<u>(3,347)</u>	<u>308,786</u>

Notes:

i) Remove out of period accounting of C1 Margin rebate related to 2007

ii) Shared Savings Mechanism
Market Transformation Incentive
Accounting adjustment

(8,879)
(500)
332
(9,047)

iii) Donations
Remove out of period PST assessment related to prior periods

(446)
(1,200)
(1,646)

iv) Customer deposit interest

v) Provision for Cumulative Under-recovery - St. Clair Transmission Line

UNION GAS LIMITED
Summary of Cost of Capital
Year Ended December 31

Line No.	Particulars	2007 Board Approved			Return (\$000s)	2008 Actual			Return (\$000s)	2009 Actual			Return (\$000s)
		Utility Capital Structure (\$000s)	(%)	Cost Rate %		Utility Capital Structure (\$000s)	(%)	Cost Rate %		Utility Capital Structure (\$000s)	(%)	Cost Rate %	
1	Long-term debt	2,016,833	61.66	7.66%	154,389	1,945,102	58.10	7.38%	143,546	2,088,700	59.97	7.22%	150,719
2	Unfunded short-term debt	(28,980)	-0.89	1.58%	(457)	92,587	2.77	3.03%	2,805	37,811	1.09	1.60%	606
3	Total debt	1,987,853	60.77	7.74%	153,932	2,037,689	60.87		146,351	2,126,511	61.06		151,325
4	Preference shares	105,519	3.23	4.74%	4,998	104,882	3.13	4.85%	5,088	102,514	2.94	2.60%	2,665
5	Common equity	1,177,522	36.00	8.54%	100,560	1,205,196	36.00	8.81%	106,178	1,253,827	36.00	8.47%	106,199
6	Total rate base	3,270,894	100.00		259,490	3,347,767	100.00		257,617	3,482,852	100.00		260,189

UNION GAS LIMITED
Total Weather Normalized Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (10 ³ m ³)	2007 Board Approved						2008 Actual						2009 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	General Service																		
1	Rate M1 Firm	-	-	-	-	-	-	1,945,071	673,137	309,036	22,750		2,949,994	1,979,771	572,068	302,210	19,655	-	2,873,704
2	Rate M2 Firm	2,249,002	1,377,551	105,414	230,800		3,962,767	405,041	350,731	55,958	291,853		1,103,582	385,361	361,522	52,786	285,746	-	1,085,415
3	Rate 01 Firm	502,613	400,625		2,073		905,311	456,460	453,044		7,315		916,820	578,841	322,564	-	6,319	-	907,724
4	Rate 10 Firm	135,308	139,784		106,277		381,369	127,641	107,976		121,217		356,834	125,382	114,496	-	110,378	-	350,256
5	Rate 16 Interruptible													-	-	-	-	-	-
6	Total General Service	<u>2,886,923</u>	<u>1,917,960</u>	<u>105,414</u>	<u>339,150</u>		<u>5,249,447</u>	<u>2,934,212</u>	<u>1,584,888</u>	<u>364,994</u>	<u>443,136</u>		<u>5,327,230</u>	<u>3,069,355</u>	<u>1,370,650</u>	<u>354,996</u>	<u>422,098</u>		<u>5,217,099</u>
	Wholesale - Utility																		
6	Rate M9 Firm				24,506		24,506				30,705		30,705	-	-	-	54,889	-	54,889
7	Rate M10 Firm	202					202	49	166				215	47	171	-	-	-	218
8	Rate 77 Firm													-	-	-	-	-	
9	Total Wholesale - Utility	<u>202</u>			<u>24,506</u>		<u>24,708</u>	<u>49</u>	<u>166</u>		<u>30,705</u>		<u>30,920</u>	<u>47</u>	<u>171</u>		<u>54,889</u>		<u>55,107</u>
	Contract																		
10	Rate M4	23,609			429,418		453,027	22,231	2,988		495,796		521,014	21,425	4,365	-	419,452	-	445,242
11	Rate M6													-	-	-	-	-	
12	Rate M7				277,546		277,546				553,139		553,139	-	-	-	443,826	-	443,826
13	Rate 20 Storage													-	-	-	-	-	
14	Rate 20 Transportation	24,982			146,571	354,035	525,588	24,918			133,872	322,008	480,799	14,646	-	-	116,355	426,099	557,100
15	Rate 100 Storage													-	-	-	-	-	
16	Rate 100 Transportation					2,275,112	2,275,112	46				1,964,988	1,965,033	-	-	-	-	1,806,803	1,806,803
17	Rate T-1 Storage													-	-	-	-	-	
18	Rate T-1 Transportation					4,889,989	4,889,989					3,759,158	3,759,158	-	-	-	-	3,310,337	3,310,337
19	Rate T-3 Storage													-	-	-	-	-	
20	Rate T-3 Transportation					321,455	321,455					273,898	273,898	-	-	-	-	264,174	264,174
21	Rate M5				404,634		404,634	1,585			496,881		498,466	1,741	-	-	472,831	-	474,571
22	Rate 25	41,048				63,597	104,645	101,202				205,684	306,886	69,323	-	-	-	132,823	202,146
23	Rate 30													-	-	-	-	-	
24	Total Contract	<u>89,639</u>			<u>1,258,169</u>	<u>7,904,188</u>	<u>9,251,996</u>	<u>149,982</u>	<u>2,988</u>		<u>1,679,688</u>	<u>6,525,736</u>	<u>8,358,394</u>	<u>107,135</u>	<u>4,365</u>		<u>1,452,464</u>	<u>5,940,236</u>	<u>7,504,199</u>
25	Total Throughput Volume	<u>2,976,764</u>	<u>1,917,960</u>	<u>105,414</u>	<u>1,621,825</u>	<u>7,904,188</u>	<u>14,526,151</u>	<u>3,084,243</u>	<u>1,588,042</u>	<u>364,994</u>	<u>2,153,529</u>	<u>6,525,736</u>	<u>13,716,545</u>	<u>3,176,537</u>	<u>1,375,186</u>	<u>354,996</u>	<u>1,929,451</u>	<u>5,940,236</u>	<u>12,776,405</u>

UNION GAS LIMITED
Total Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (10 ³ m ³)	2007 Board Approved						2008 Actual						2009 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	General Service																		
1	Rate M1 Firm	-	-	-	-	-	-	2,001,534	689,099	316,657	22,280		3,029,570	2,010,236	581,108	307,277	19,929	-	2,918,550
2	Rate M2 Firm	2,249,002	1,377,551	105,414	230,800		3,962,767	411,776	359,663	57,677	300,940		1,130,056	389,433	365,175	53,482	288,829	-	1,096,919
3	Rate 01 Firm	502,613	400,625		2,073		905,311	565,722	359,274		6,876		931,872	591,391	321,915		6,471	-	919,777
4	Rate 10 Firm	135,308	139,784		106,277		381,369	134,284	117,419		110,348		362,051	145,116	110,899		98,702	-	354,717
5	Rate 16 Interruptible																		
6	Total General Service	2,886,923	1,917,960	105,414	339,150		5,249,447	3,113,316	1,525,455	374,334	440,444		5,453,548	3,136,176	1,379,097	360,759	413,931		5,289,963
	Wholesale - Utility																		
6	Rate M9 Firm				24,506		24,506				30,705		30,705	-	-	-	54,889	-	54,889
7	Rate M10 Firm	202					202	49	166				215	47	171	-	-	-	218
8	Rate 77 Firm																		
9	Total Wholesale - Utility	202			24,506		24,708	49	166		30,705		30,920	47	171		54,889		55,107
	Contract																		
10	Rate M4	23,609			429,418		453,027	22,231	2,988		495,796		521,014	21,425	4,365	-	419,452	-	445,242
11	Rate M6													-	-	-	-	-	
12	Rate M7				277,546		277,546				553,139		553,139	-	-	-	443,826	-	443,826
13	Rate 20 Storage													-	-	-	-	-	
14	Rate 20 Transportation	24,982			146,571	354,035	525,588	24,918			133,872	322,008	480,799	14,646	-	-	116,355	426,099	557,100
15	Rate 100 Storage													-	-	-	-	-	
16	Rate 100 Transportation					2,275,112	2,275,112	46				1,964,988	1,965,033	-	-	-	-	1,806,803	1,806,803
17	Rate T-1 Storage													-	-	-	-	-	
18	Rate T-1 Transportation					4,889,989	4,889,989					3,759,158	3,759,158	-	-	-	-	3,310,337	3,310,337
19	Rate T-3 Storage													-	-	-	-	-	
20	Rate T-3 Transportation					321,455	321,455					273,898	273,898	-	-	-	-	264,174	264,174
21	Rate M5				404,634		404,634	1,585			496,881		498,466	1,741	-	-	472,831	-	474,572
22	Rate 25	41,048				63,597	104,645	101,202				205,684	306,886	69,323	-	-	-	132,823	202,146
23	Rate 30													-	-	-	-	-	
24	Total Contract	89,639			1,258,169	7,904,188	9,251,996	149,982	2,988		1,679,688	6,525,736	8,358,394	107,135	4,365		1,452,464	5,940,236	7,504,200
25	Total Throughput Volume	2,976,764	1,917,960	105,414	1,621,825	7,904,188	14,526,151	3,263,347	1,528,609	374,334	2,150,837	6,525,736	13,842,863	3,243,358	1,383,633	360,759	1,921,284	5,940,236	12,849,270

UNION GAS LIMITED
Total Weather Normalized Gas Sales Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000s)	2008 Actual						2009 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	<u>General Service</u>												
1	Rate M1 Firm	920,276	81,468	37,874	1,350	-	1,040,969	841,187	71,929	37,317	1,246	-	951,679
2	Rate M2 Firm	159,675	16,669	4,328	12,538		193,211	128,504	17,468	4,246	12,499	-	162,717
3	Rate 01 Firm	280,023	84,409		1,051		365,483	276,476	70,508	-	964	-	347,948
4	Rate 10 Firm	54,892	12,312		11,129		78,333	51,891	12,811	-	10,629	-	75,331
5	Rate 16 Interruptible							-	-	-	-	-	-
6	Total General Service	<u>1,414,867</u>	<u>194,858</u>	<u>42,202</u>	<u>26,069</u>		<u>1,677,995</u>	<u>1,298,058</u>	<u>172,716</u>	<u>41,563</u>	<u>25,338</u>		<u>1,537,675</u>
	<u>Wholesale - Utility</u>												
6	Rate M9 Firm				729		729	-	-	-	970	-	970
7	Rate M10 Firm	17	4				22	16	5	-	-	-	21
8	Rate 77 Firm					23	23	-	-	-	-	-	
9	Total Wholesale - Utility	<u>17</u>	<u>4</u>		<u>729</u>	<u>23</u>	<u>773</u>	<u>16</u>	<u>5</u>		<u>970</u>		<u>991</u>
	<u>Contract</u>												
10	Rate M4	8,549	85		14,357		22,991	7,037	132	-	13,098	-	20,267
11	Rate M6							-	-	-	-	-	
12	Rate M7				10,454		10,454	-	-	-	9,020	-	9,020
13	Rate 20 Storage					365	365	-	-	-	-	1,199	1,199
14	Rate 20 Transportation	10,186			8,176	5,218	23,581	4,699	-	-	7,431	7,514	19,644
15	Rate 100 Storage					1,594	1,594	-	-	-	-	816	816
16	Rate 100 Transportation	21				14,631	14,651	-	-	-	-	13,293	13,293
17	Rate T-1 Storage					9,785	9,785	-	-	-	-	9,746	9,746
18	Rate T-1 Transportation					44,573	44,573	-	-	-	-	45,824	45,824
19	Rate T-3 Storage					1,574	1,574	-	-	-	-	1,447	1,447
20	Rate T-3 Transportation					3,807	3,807	-	-	-	-	3,803	3,803
21	Rate M5	607			9,445		10,051	477	-	-	8,938	-	9,415
22	Rate 25	35,254				4,698	39,952	19,558	-	-	-	2,797	22,355
23	Rate 30					255	255	-	-	-	-	130	130
24	Total Contract	<u>54,616</u>	<u>85</u>		<u>42,432</u>	<u>86,500</u>	<u>183,633</u>	<u>31,771</u>	<u>132</u>		<u>38,487</u>	<u>86,569</u>	<u>156,959</u>
25	Total Revenue	<u>1,469,500</u>	<u>194,948</u>	<u>42,202</u>	<u>69,230</u>	<u>86,523</u>	<u>1,862,402</u>	<u>1,329,845</u>	<u>172,853</u>	<u>41,563</u>	<u>64,795</u>	<u>86,569</u>	<u>1,695,625</u>

UNION GAS LIMITED
Total Gas Sales Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000s)	2008 Actual						2009 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	<u>General Service</u>												
1	Rate M1 Firm	923,380	\$ 82,345	\$ 38,222	\$ 1,326		1,045,272	842,724	72,384	37,524	1,259		953,891
2	Rate M2 Firm	159,946	17,031	4,386	12,908		\$ 194,271	128,671	17,618	4,270	12,626		163,185
3	Rate 01 Firm	289,214	76,482		1,018		366,713	277,483	70,432		976		348,891
4	Rate 10 Firm	55,239	12,817		10,565		78,621	52,938	12,608		10,040		75,586
5	Rate 16 Interruptible												-
6	Total General Service	<u>1,427,777</u>	<u>188,675</u>	<u>42,608</u>	<u>25,817</u>		<u>1,684,877</u>	<u>1,301,816</u>	<u>173,042</u>	<u>41,794</u>	<u>24,901</u>	<u>-</u>	<u>1,541,553</u>
	<u>Wholesale - Utility</u>												
6	Rate M9 Firm				729		729				970		970
7	Rate M10 Firm	17	4				22	16	5				21
8	Rate 77 Firm					23	23						
9	Total Wholesale - Utility	<u>17</u>	<u>4</u>		<u>729</u>	<u>23</u>	<u>773</u>	<u>16</u>	<u>5</u>		<u>970</u>		<u>991</u>
	<u>Contract</u>												
10	Rate M4	8,549	85		14,357		22,991	7,037	132		13,098		20,267
11	Rate M6												
12	Rate M7				10,454		10,454				9,020		9,020
13	Rate 20 Storage					365	365					1,199	1,199
14	Rate 20 Transportation	10,186			8,176	5,218	23,581	4,699			7,431	7,514	19,644
15	Rate 100 Storage					1,594	1,594					816	816
16	Rate 100 Transportation	21				14,631	14,651					13,293	13,293
17	Rate T-1 Storage					9,785	9,785					9,746	9,746
18	Rate T-1 Transportation					44,573	44,573					45,824	45,824
19	Rate T-3 Storage					1,574	1,574					1,447	1,447
20	Rate T-3 Transportation					3,807	3,807					3,803	3,803
21	Rate M5	607			9,445		10,051	477			8,938		9,415
22	Rate 25	35,254				4,698	39,952	19,558				2,797	22,355
23	Rate 30					255	255					130	130
24	Total Contract	<u>54,616</u>	<u>85</u>		<u>42,432</u>	<u>86,500</u>	<u>183,633</u>	<u>31,771</u>	<u>132</u>		<u>38,487</u>	<u>86,569</u>	<u>156,959</u>
25	Total Revenue	<u>1,482,411</u>	<u>\$ 188,765</u>	<u>\$ 42,608</u>	<u>\$ 68,977</u>	<u>\$ 86,523</u>	<u>\$ 1,869,283</u>	<u>1,333,603</u>	<u>\$ 173,179</u>	<u>\$ 41,794</u>	<u>\$ 64,358</u>	<u>\$ 86,569</u>	<u>\$ 1,699,503</u>

UNION GAS LIMITED
Delivery Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board Approved						2008 Actual						2009 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	General Service																		
1	Rate M1 Firm	-	-	-	-	-	-	246,125	\$ 82,345	\$ 38,222	\$ 1,326		368,018	257,563	72,384	37,524	1,259		368,730
2	Rate M2 Firm	253,336	133,485	12,252	11,336		410,409	19,223	17,031	4,386	12,908		53,548	18,917	17,618	4,270	12,626		53,431
3	Rate 01 Firm	74,884	57,873		195		132,952	82,247	53,226		570		136,044	87,917	48,306		528		136,751
4	Rate 10 Firm	8,156	8,706		5,024		21,886	6,754	6,290		4,269		17,314	7,423	6,056		4,101		17,580
5	Rate 16 Interruptible																		
6	Total General Service	336,376	200,064	12,252	16,555		565,247	354,349	158,893	42,608	19,074		574,923	371,820	144,364	41,794	18,514	-	576,492
	Wholesale - Utility																		
6	Rate M9 Firm				592		592				729		729				970		970
7	Rate M10 Firm	5					5	1	4				6	1	5				6
8	Rate 77 Firm					28	28					23	23						
9	Total Wholesale - Utility	5			592	28	625	1	4		729	23	758	1	5		970		976
	Contract																		
10	Rate M4	739			13,030		13,769	771	85		14,357		15,213	857	132		13,098		14,087
11	Rate M6																		
12	Rate M7				6,670		6,670				10,454		10,454				9,020		9,020
13	Rate 20 Storage					56	56					365	365					1,199	1,199
14	Rate 20 Transportation	522			1,940	4,982	7,444	800			1,890	5,218	7,907	311			1,742	7,514	9,567
15	Rate 100 Storage					1,767	1,767					1,594	1,594					816	816
16	Rate 100 Transportation					16,153	16,153	2				14,631	14,633					13,293	13,293
17	Rate T-1 Storage					8,206	8,206					9,785	9,785					9,746	9,746
18	Rate T-1 Transportation					46,827	46,827					44,573	44,573					45,824	45,824
19	Rate T-3 Storage					1,578	1,578					1,574	1,574					1,447	1,447
20	Rate T-3 Transportation					4,010	4,010					3,807	3,807					3,803	3,803
21	Rate M5				8,038		8,038	45			9,445		9,490	53			8,938		8,991
22	Rate 25	908				1,497	2,405	2,209				4,698	6,908	1,255				2,797	4,052
23	Rate 30					-	-					255	255					130	130
24	Total Contract	2,169			29,678	85,076	116,923	3,827	85		36,146	86,500	126,557	2,476	132		32,798	86,569	121,975
25	Total Revenue	338,550	200,064	12,252	46,825	85,104	682,795	358,177	\$ 158,982	\$ 42,608	\$ 55,948	\$ 86,523	\$ 702,238	374,297	\$ 144,501	\$ 41,794	\$ 52,282	\$ 86,569	\$ 699,443

UNION GAS LIMITED
Total Customers by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars	2007 Board Approved						2008 Actual						2009 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total	Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	<u>General Service</u>																		
1	Rate M1 Firm	-	-	-	-	-	-	682,343	197,999	118,126	1,022		999,490	723,093	184,653	102,461	940		1,011,147
2	Rate M2 Firm	663,740	297,276	34,458	1,690		997,164	2,469	2,306	379	836		5,990	2,789	2,636	355	786		6,566
3	Rate 01 Firm	172,580	125,484		166		298,230	187,418	113,310		292		301,020	203,416	100,853		314		304,583
4	Rate 10 Firm	1,329	1,344		300		2,973	1,142	960		303		2,405	1,074	893		280		2,247
5	Rate 16 Interruptible																		
6	Total General Service	<u>837,649</u>	<u>424,104</u>	<u>34,458</u>	<u>2,156</u>		<u>1,298,367</u>	<u>873,372</u>	<u>314,575</u>	<u>118,505</u>	<u>2,453</u>		<u>1,308,905</u>	<u>930,372</u>	<u>289,035</u>	<u>102,816</u>	<u>2,320</u>		<u>1,324,543</u>
	<u>Wholesale - Utility</u>																		
6	Rate M9 Firm				2		2				2		2				2		2
7	Rate M10 Firm	4					4	1	1				2	1	1				2
8	Rate 77 Firm					1	1												
9	Total Wholesale - Utility	<u>4</u>			<u>2</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>1</u>		<u>2</u>		<u>4</u>	<u>1</u>	<u>1</u>		<u>2</u>		<u>4</u>
	<u>Contract</u>																		
10	Rate M4	13			181		194	12	2		141		155	12	3		130		145
11	Rate M6																		
12	Rate M7				8		8				9		9				6		6
13	Rate 20 Storage																		
14	Rate 20 Transportation	10			20	35	65	3			19	35	57	3			19	30	52
15	Rate 100 Storage																		
16	Rate 100 Transportation					19	19	1				19	20					16	16
17	Rate T-1 Storage																		
18	Rate T-1 Transportation					68	68					53	53					53	53
19	Rate T-3 Storage																		
20	Rate T-3 Transportation					1	1					1	1					1	1
21	Rate M5				133		133	1			124		125				121		124
22	Rate 25	56				67	123	45				56	101	46				52	98
23	Rate 30																	1	1
24	Total Contract	<u>79</u>			<u>342</u>	<u>190</u>	<u>611</u>	<u>62</u>	<u>2</u>		<u>293</u>	<u>164</u>	<u>521</u>	<u>64</u>	<u>3</u>		<u>276</u>	<u>153</u>	<u>496</u>
25	Total Customers	<u>837,732</u>	<u>424,104</u>	<u>34,458</u>	<u>2,500</u>	<u>191</u>	<u>1,298,985</u>	<u>873,435</u>	<u>314,578</u>	<u>118,505</u>	<u>2,748</u>	<u>164</u>	<u>1,309,430</u>	<u>930,437</u>	<u>289,039</u>	<u>102,816</u>	<u>2,598</u>	<u>153</u>	<u>1,325,043</u>

UNION GAS LIMITED
 Revenue from Regulated Transportation of Gas
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
1	M12 Transportation	120,667	132,662	137,557
2	M12 Transportation Overrun/Limited Firm	-	1,171	1,124
3	C1 Long Term Transportation	2,900	5,790	6,642
4	C1 Short Term Transportation and Exchanges	3,742	23,266	29,781
5	C1 Rebate Program	(2,178)	(0)	-
6	M13 - Local Production	864	529	462
7	M16	553	474	609
8	Other S&T Revenue	<u>810</u>	<u>1,193</u>	<u>1,150</u>
9	Total S&T Revenue	<u><u>127,358</u></u>	<u><u>165,087</u></u>	<u><u>177,325</u></u>

UNION GAS LIMITED
 Other Revenue
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
1	Delayed payment charges	\$ 7,231	\$ 7,876	\$ 8,680
2	Account opening charges	5,858	6,851	6,894
3	Billing revenue	9,041	9,059	8,479
4	Mid market transactions	2,000	2,070	2,303
5	Other operating revenue	<u>304</u>	<u>432</u>	<u>357</u>
6	Total other revenue	\$ <u>24,434</u>	\$ <u>26,288</u>	\$ <u>26,713</u>

UNION GAS LIMITED
Operating and Maintenance Expense by Cost Type
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
1	Salaries/Wages	159,896	172,275	175,066
2	Benefits	55,621	51,366	52,919
3	Materials	9,132	10,696	10,693
4	Employee Training	12,798	13,714	10,888
5	Contract Services	50,061	55,317	56,107
6	Consulting	6,447	8,270	6,689
7	General	20,645	21,837	19,940
8	Transportation and Maintenance	7,523	8,159	7,645
9	Company Used Gas	4,911	3,548	3,373
10	Utility Costs	3,269	3,534	3,236
11	Communications	7,969	8,225	7,600
12	Demand Side Management Programs	11,874	12,471	14,391
13	Advertising	2,255	1,544	1,569
14	Insurance	7,004	7,240	7,763
15	Donations	404	451	501
16	Financial	2,884	2,117	2,918
17	Lease	3,202	3,198	3,479
18	Cost Recovery from Third Parties	(2,106)	(3,770)	(5,363)
19	Computers	4,226	4,263	4,678
20	Regulatory Hearing & OEB Cost Assessment	6,000	4,488	3,653
21	Outbound Affiliate Services	(5,741)	(7,768)	(9,312)
22	Inbound Affiliate Services	11,933	5,870	7,306
23	Bad Debt	11,600	9,100	8,600
24	Other	100	170	739
25	Total	<u>391,907</u>	<u>396,315</u>	<u>395,078</u>
26	Indirect Capitalization (OH)	(51,528)	(52,675)	(51,246)
27	Direct Capitalization (DCC)	<u>(7,350)</u>	<u>(8,590)</u>	<u>(8,348)</u>
28	Total	<u>333,029</u>	<u>335,050</u>	<u>335,484</u>
29	Non Utility Costs (1)	(7,406)	(12,479)	(14,543)
30	IFRS Costs	<u>-</u>	<u>-</u>	<u>(2,877)</u>
31	Total Net Utility Operating and Maintenance Expense	<u>325,623</u>	<u>322,571</u>	<u>318,064</u>

Notes:

(1) Includes non utility storage, charitable donations and prior period PST assessment.

UNION GAS LIMITED
Calculation of Utility Income Taxes
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
<u>Determination of Taxable Income</u>				
1	Utility income before interest and income taxes	246,829	325,465	308,786
Adjustments required to arrive at taxable utility income:				
2	Interest expense	(153,932)	(146,351)	(151,325)
3	Utility permanent differences	<u>1,333</u>	<u>659</u>	<u>3,081</u>
4		<u>94,230</u>	<u>179,773</u>	<u>160,542</u>
Utility timing differences				
5	Capital Cost Allowance	(163,089)	(169,534)	(171,315)
6	Depreciation	173,780	181,416	187,173
7	Depreciation through clearing	1,114	1,150	1,150
8	Other	(38,911)	(52,462)	(50,812)
9	Gas Cost Deferrals and Other (current)	<u></u>	<u></u>	<u>174,008</u>
10		<u>(27,106)</u>	<u>(39,430)</u>	<u>140,204</u>
11	Taxable income	<u><u>67,124</u></u>	<u><u>140,343</u></u>	<u><u>300,746</u></u>
<u>Calculation of Utility Income Taxes</u>				
12	Income taxes (line 11 * line 18)	24,245	47,015	99,246
13	Deferred tax on Gas Cost Deferrals (tax rate 31%)			(53,942)
14	Deferred tax drawdown	<u>(15,500)</u>	<u>(15,715)</u>	<u>(16,537)</u>
15	Total taxes	<u><u>8,745</u></u>	<u><u>31,300</u></u>	<u><u>28,767</u></u>
<u>Tax Rates</u>				
16	Federal tax	22.12%	19.50%	19.00%
17	Provincial tax	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
18	Total tax rate	<u><u>36.12%</u></u>	<u><u>33.50%</u></u>	<u><u>33.00%</u></u>

UNION GAS LIMITED
Calculation of Capital Cost Allowance (CCA)
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board Approved			2008 Actual			2009 Actual		
		Depreciable	Rate	CCA	Depreciable	Rate	CCA	Depreciable	Rate	CCA
		UCC Balance	(%)		UCC Balance	(%)		UCC Balance	(%)	
		(a)	(b)	(c)				(a)	(b)	(c)
	Class									
1	1 Buildings, structures and improvements, services, meters, mains		4%	0	1,620,230	4%	64,746	1,478,125	4%	59,125
	1 Post Mar 07 Non-residential building		6%	0	0	6%	0	33,369	6%	2,002
2	2 Mains prior to 1988		6%	0	337,903	6%	20,274	188,915	6%	11,335
3	3 Buildings acquired before 1988		5%	0	5,530	5%	277	5,254	5%	263
4	6 Other buildings		10%	0	292	10%	29	263	10%	26
5	8 Compression assets, office furniture, equipment		20%	0	75,091	20%	15,018	72,066	20%	14,413
6	10 Transportation, computer equipment		30%	0	27,554	30%	8,266	23,387	30%	7,016
7	17 Roads, sidewalk, parking lot or storage areas		8%	0	1,436	8%	115	1,321	8%	106
8	38 Heavy work equipment		30%	0	3,400	30%	1,020	3,343	30%	1,003
9	41 Storage assets		25%	0	8,676	25%	2,169	7,423	25%	1,856
10	13 Leasehold improvements		N/A		895	N/A	192	737	N/A	158
11	12 Computer software, small tools		100%	0	15,801	100%	15,801	10,780	100%	10,780
12	45 Computers - Hardware acquired after March 22, 2004		45%	0	4,897	45%	2,204	2,694	45%	1,212
	45.1 Computers - Hardware acquired after March 18, 2007		55%	0	7,232	55%	3,977	5,801	55%	3,191
13	7 New compression acquired after February 23, 2005		15%	0	137,901	15%	20,685	167,328	15%	25,099
14	49 Transmission pipeline additions acquired after February 23, 2005		8%	0	184,495	8%	14,760	199,166	8%	15,933
	51 Distribution Lines		6%	0	0	6%	0	214,123	6%	12,847
	52 Computers - Jan 27, 09 - Feb 2011				0	100%	0	4,950	100%	4,950
15	Total	0		\$ 0	2,431,334		169,534	2,419,045		171,315

Notes:

(1) The CCA rate depends on the type of the leasehold and the terms of the lease

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board Approved	2008 Actual	2009 Actual
1	Total provision for depreciation and amortization before adjustments (per page 3)		181,416	188,323
2	Adjustments: vehicle depreciation through clearing		1,150	1,150
3	Provision for depreciation amortization and depletion		180,266	\$ 187,173

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board Approved			2008 Actual			2009 Actual		
		Average Plant (1)	Rate (%)	Provision	Average Plant (1)	Rate (%)	Provision	Average Plant (1)	Rate (%)	Provision
		(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
	Intangible plant:									
1	Franchises and consents			\$	2,102	Amortized	\$ 101	1,712	Amortized	82
2	Intangible plant - Other				9,370	Amortized	123	7,870	Amortized	123
3					11,472		224	9,582		205
	Local Storage Plant									
4	Structures and improvements		3.30%		2,591	3.30%	85	2,558	3.28%	84
5	Gas holders - storage		2.68%		4,473	2.68%	120	4,523	2.68%	121
6	Gas holders - equipment		3.68%		7,663	3.68%	282	8,170	3.68%	301
7					14,726		487	15,251		506
	Storage:									
8	Land rights		2.23%		31,998	2.23%	714	32,037	2.23%	714
9	Structures and improvements		2.34%		52,743	2.34%	1,234	54,419	2.34%	1,273
10	Wells and lines		2.66%		86,371	2.66%	2,298	87,031	2.66%	2,315
11	Compressor equipment		3.19%		220,946	3.19%	7,048	222,272	3.19%	7,090
12	Measuring & regulating equipment		4.30%		47,427	4.30%	2,039	48,293	4.30%	2,077
13	Other equipment									
14					439,483		13,333	444,052		13,469
	Transmission:									
15	Land rights		2.00%		34,245	2.00%	685	35,960	2.00%	719
16	Structures and improvements		2.66%		48,252	2.66%	1,283	52,662	2.66%	1,401
17	Mains		2.37%		991,689	2.37%	23,503	1,017,253	2.37%	24,109
18	Compressor equipment		3.52%		223,310	3.52%	7,860	297,445	3.52%	10,470
19	Measuring & regulating equipment		3.61%		133,413	3.61%	4,816	138,453	3.61%	4,998
20					1,430,908		38,148	1,541,773		41,697
	Distribution - Southern Operations:									
21	Land rights		1.67%		4,839	1.67%	81	5,191	1.68%	87
22	Structures and improvements		2.91%		68,805	2.94%	2,021	88,638	2.93%	2,594
23	Services - metallic		3.69%		111,141	3.65%	4,059	110,497	3.69%	4,077
24	Services - plastic		3.18%		695,583	3.18%	22,119	719,739	3.18%	22,888
25	Regulators		3.30%		66,325	3.30%	2,189	69,754	3.30%	2,302
26	Regulator and meter installations		3.51%		53,865	3.51%	1,891	62,269	3.51%	2,186
27	Mains - metallic		2.54%		381,042	2.55%	9,721	390,954	2.54%	9,930
28	Mains - plastic		2.34%		459,888	2.34%	10,762	481,293	2.34%	11,262
29	Measuring & regulating equipment		4.64%		25,812	4.64%	1,198	28,270	4.64%	1,312
30	Meters		3.70%		169,612	3.70%	6,276	174,333	3.70%	6,450
31	Other equipment									
32				\$	2,036,912		\$ 60,315	2,130,938		\$ 63,088

UNION GAS LIMITED
Provision for Depreciation,
Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board Approved			2008 Actual			2009 Actual		
		Average Plant (1)	Rate (%)	Provision	Average Plant (1)	Rate (%)	Provision	Average Plant (1)	Rate (%)	Provision
		(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
	Distribution plant - Northern & Eastern Operations:									
1	Land rights		1.68%		8,700	1.68%	146	8,841	1.69%	149
2	Structures & improvements		3.13%		41,745	3.25%	1,355	50,377	3.17%	1,595
3	Services - metallic		3.58%		91,149	3.58%	3,263	92,008	3.58%	3,294
4	Services - plastic		3.19%		330,989	3.19%	10,559	340,599	3.19%	10,865
5	Regulators		3.34%		23,732	3.34%	793	24,896	3.34%	832
6	Regulator and meter installations		3.50%		27,105	3.50%	949	28,582	3.50%	1,000
7	Mains - metallic		2.52%		334,249	2.52%	8,423	342,165	2.52%	8,623
8	Mains - plastic		2.35%		185,638	2.35%	4,363	192,097	2.35%	4,514
9	Compressor equipment		3.34%		1,341	3.34%	45	670	2.99%	20
10	Measuring & regulating equipment		4.63%		91,335	4.63%	4,229	98,128	4.63%	4,543
11	Meters		3.67%		49,256	3.67%	1,808	50,719	3.67%	1,861
12	Other distribution equipment									
13					1,185,238		35,931	1,229,082		37,296
	General:									
14	Structures and improvements		2.13%		41,389	2.32%	960	41,369	2.26%	933
15	Office furniture and equipment		6.67%		16,202	6.90%	1,118	15,550	6.67%	1,037
16	Office equipment - computers		25.00%		86,453	25.40%	21,960	87,708	25.00%	21,928
17	Transportation equipment		10.07%		46,705	10.21%	4,771	42,574	10.07%	4,287
18	Heavy work equipment		4.55%		13,764	4.46%	614	13,103	4.55%	596
19	Tools and other equipment		6.67%		32,864	6.79%	2,230	33,128	6.67%	2,209
20	Communications equipment & structures		6.67%		19,326	6.85%	1,325	16,883	6.35%	1,072
21	Other equipment									
22					256,703		32,978	250,315		32,062
23	Sub-total				5,375,443		181,416	5,620,993		188,323
24	Total provision for depreciation and amortization			\$			\$ 181,416			\$ 188,323
25	Depreciation through clearing						1,150			1,150
26				\$	5,375,443		\$ 180,266	\$ 5,620,993		\$ 187,173

Notes:

- (1) A simple average of the opening and closing plant balances was used to calculate the annual depreciation provision.

UNION GAS LIMITED
Capital Expenditure by Function
Includes IDC and Overheads
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
1	Storage	10,024	6,577	3,441
2	Transmission	139,121	84,334	42,716
3	Distribution	89,565	113,112	95,525
4	General	49,943	30,724	22,838
5	Other	59,312	61,105	59,457
6	Total	347,965	295,851	223,977
7	Rate Base Reduction via ADR	(35,000)		
8		312,965		

UNION GAS LIMITED
Statement of Utility Rate Base
Year Ended December 31

Line No.	Particulars (\$000s)	Board Approved 2007 (a)	Actual 2008 (b)	Actual 2009 (c)
	<u>Gas Utility Plant</u>			
1	Gross plant at cost	5,170,809	5,448,662	5,696,516
2	Less: accumulated depreciation	<u>2,014,712</u>	<u>2,132,365</u>	<u>2,257,113</u>
3	Net utility plant	<u>3,156,097</u>	<u>3,316,297</u>	<u>3,439,403</u>
	<u>Working Capital and Other Components</u>			
4	Cash working capital	32,672	31,354	29,958
5	Gas in storage and line pack gas	188,792	132,045	129,556
6	Balancing gas	129,618	127,752	128,148
7	ABC receivable (gas in storage)	(53,791)	(68,198)	(72,892)
8	Inventory of stores, spare equipment	28,469	27,180	28,734
9	Prepaid and deferred expenses	2,741	2,317	3,470
10	Customer deposits	(43,902)	(63,688)	(61,710)
11	Customer interest	<u>(300)</u>	<u>(515)</u>	<u>(541)</u>
12	Total working capital and other components	<u>284,299</u>	<u>188,247</u>	<u>184,723</u>
13	Total rate base before deduction of accumulated deferred income taxes	3,440,396	3,504,544	3,624,126
14	Accumulated deferred income taxes	<u>169,502</u>	<u>156,777</u>	<u>141,274</u>
15	Total rate base	<u><u>3,270,894</u></u>	<u><u>3,347,767</u></u>	<u><u>3,482,852</u></u>

UNION GAS LIMITED
Annual Reporting Requirement
Year Ended December 31, 2010

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3	Statement of earnings before interest and taxes
4	Summary of cost of capital
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6	Total actual (non-weather normalized) throughput volumes by service type and rate class
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UNION GAS LIMITED
Calculation of Revenue Deficiency/(Sufficiency)
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
1	Operating revenue	1,948,549	1,903,541	1,704,286
2	Cost of service	<u>1,710,465</u>	<u>1,623,522</u>	<u>1,424,455</u>
3	Utility income	238,084	280,019	279,831
4	Requested return	<u>259,490</u>	<u>260,189</u>	<u>260,845</u>
5	Revenue deficiency / (sufficiency) after tax	21,407	(19,830)	(18,986)
6	Provision for income taxes on deficiency / (sufficiency)	<u>12,104</u>	<u>(9,767)</u>	<u>(8,530)</u>
7	Total revenue deficiency / (sufficiency)	\$ <u><u>33,511</u></u>	\$ <u><u>(29,596)</u></u>	\$ <u><u>(27,516)</u></u>

UNION GAS LIMITED
Statement of Utility Income
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
	Operating Revenues:			
1	Gas sales	1,796,757	1,699,503	1,497,451
2	Transportation	127,358	177,325	183,331
3	Other	24,434	26,713	23,504
4	Earnings sharing	-	-	-
5		<u>1,948,549</u>	<u>1,903,541</u>	<u>1,704,286</u>
	Operating Expenses:			
6	Cost of gas	1,134,293	1,019,356	793,619
7	Operating and maintenance expenses	325,623	318,064	349,373
8	Depreciation	173,780	187,173	190,176
9	Other financing	315	474	621
10	Property and capital taxes	<u>67,709</u>	<u>66,638</u>	<u>65,130</u>
11		<u>1,701,720</u>	<u>1,591,705</u>	<u>1,398,919</u>
	Other Income (Expense)			
12	Lobo C/Brantford-Kirkwall write off	-	(1,889)	-
13	Gain/(Loss) on sale of assets	-	-	1
14	Other	-	-	-
15	Gain/(Loss) on foreign exchange	<u>-</u>	<u>(1,161)</u>	<u>(501)</u>
16			<u>(3,050)</u>	<u>(500)</u>
17	Utility income before income taxes	246,829	308,786	304,867
18	Income taxes	<u>8,745</u>	<u>28,767</u>	<u>25,036</u>
19	Total utility income	<u>\$ 238,084</u>	<u>\$ 280,019</u>	<u>\$ 279,831</u>

UNION GAS LIMITED
Statement of Earnings Before Interest and Taxes
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board-Approved				2009 Actual				2010 Actual			
		Corporate	Non-Utility Storage	Adjustments	Utility	Corporate	Non-Utility Storage	Adjustments	Utility	Corporate	Non-Utility Storage	Adjustments	Utility
		(a)	(b)	(c)	(d)=(a)-(b)+(c)	(e)	(f)	(g)	(h)=(e)-(f)+(g)	(i)	(j)	(k)	(l)=(i)-(j)+(k)
	Operating Revenues:												
1	Operating revenue	1,796,757	-	-	1,796,757	1,699,503	-	-	1,699,503	1,497,451	-	-	1,497,451
2	Storage & Transportation	191,444	60,019	(4,067)	127,358	299,108	119,909	(1,874)	177,325	307,561	123,904	(326) i	183,331
3	Other	24,434	-	-	24,434	35,760	-	(9,047)	26,713	28,913	-	(5,409) ii	23,504
4	Earnings Sharing	-	-	-	-	-	-	-	-	-	-	-	-
5		<u>2,012,635</u>	<u>60,019</u>	<u>(4,067)</u>	<u>1,948,549</u>	<u>2,034,371</u>	<u>119,909</u>	<u>(10,921)</u>	<u>1,903,541</u>	<u>1,833,925</u>	<u>123,904</u>	<u>(5,735)</u>	<u>1,704,286</u>
	Operating Expenses:												
6	Cost of gas	1,135,842	1,549	-	1,134,293	1,025,674	6,318		1,019,356	793,775	726	570	793,619
7	Operating and maintenance expenses	333,029	7,002	(404)	325,623	332,607	12,897	(1,646)	318,064	363,410	13,339	(698) iv	349,373
8	Depreciation	178,502	4,722	-	173,780	194,485	7,312	-	187,173	198,821	8,645	-	190,176
9	Other financing	-	-	315	315	-	-	474	474	-	-	621 v	621
10	Property and capital taxes	<u>68,671</u>	<u>962</u>	<u>-</u>	<u>67,709</u>	<u>68,392</u>	<u>1,754</u>	<u>-</u>	<u>66,638</u>	<u>66,791</u>	<u>1,661</u>	<u>-</u>	<u>65,130</u>
11		<u>1,716,044</u>	<u>14,235</u>	<u>(89)</u>	<u>1,701,720</u>	<u>1,621,158</u>	<u>28,281</u>	<u>(1,172)</u>	<u>1,591,705</u>	<u>1,422,797</u>	<u>24,371</u>	<u>493</u>	<u>1,398,919</u>
	Other Income (Expense)												
12	Lobo C/Brantford-Kirkwall write off	-	-	-	-	(1,889)	-	-	(1,889)	-	-	-	-
13	Gain/(Loss) on sale of assets	-	-	-	-	(6,838)	(436)	6,402	-	(399)	(400)	-	1
14	Other	-	-	-	-	(1,094)	(1,094)	-	-	(1,067)	(1,067)	-	-
15	Gain/(Loss) on foreign exchange	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,207)</u>	<u>(46)</u>	<u>-</u>	<u>(1,161)</u>	<u>(520)</u>	<u>(19)</u>	<u>-</u>	<u>(501)</u>
16		<u>(11,028)</u>	<u>(1,576)</u>	<u>6,402</u>	<u>(3,050)</u>	<u>(1,986)</u>	<u>(1,486)</u>	<u>-</u>	<u>(500)</u>				
17	Earnings Before Interest and Taxes	<u>\$ 296,591</u>	<u>\$ 45,784</u>	<u>\$ (3,978)</u>	<u>\$ 246,829</u>	<u>\$ 402,185</u>	<u>\$ 90,052</u>	<u>\$ (3,347)</u>	<u>\$ 308,786</u>	<u>\$ 409,142</u>	<u>\$ 98,047</u>	<u>\$ (6,228)</u>	<u>\$ 304,867</u>

Notes:

i) St. Clair Line activity

ii) Shared Savings Mechanism
Market Transformation Incentive
CDM / HPNC

(4,659)
(500)
(250)
(5,409)

iii) St. Clair Line activity
Accounting adjustment

(342)
912
570

iv) Donations

v) Customer deposit interest

UNION GAS LIMITED
Summary of Cost of Capital
Year Ended December 31

Line No.	Particulars	2007 Board-Approved				2009 Actual				2010 Actual			
		Utility Capital Structure (\$000s)	(%)	Cost Rate %	Return (\$000s)	Utility Capital Structure (\$000s)	(%)	Cost Rate %	Return (\$000s)	Utility Capital Structure (\$000s)	(%)	Cost Rate %	Return (\$000s)
1	Long-term debt	2,016,833	61.66	7.66%	154,389	2,088,700	59.97	7.22%	150,719	2,084,793	58.39	7.07%	147,336
2	Unfunded short-term debt	(28,980)	(0.89)	1.58%	(457)	37,811	1.09	1.60%	606	97,441	2.73	1.10%	1,073
3	Total debt	1,987,853	60.77	7.74%	153,932	2,126,511	61.06		151,325	2,182,234	61.12		148,409
4	Preference shares	105,519	3.23	4.74%	4,998	102,514	2.94	2.60%	2,665	102,760	2.88	2.60%	2,670
5	Common equity	1,177,522	36.00	8.54%	100,560	1,253,827	36.00	8.47%	106,199	1,285,309	36.00	8.54%	109,765
6	Total rate base	<u>\$ 3,270,894</u>	<u>100.00</u>		<u>\$ 259,490</u>	<u>\$ 3,482,852</u>	<u>100.00</u>		<u>\$ 260,189</u>	<u>\$ 3,570,303</u>	<u>100.00</u>		<u>\$ 260,845</u>

UNION GAS LIMITED
Total Weather Normalized Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (10 ³ m ³)	2007 Board Approved						2009 Actual						2010 Actual					
		System Sales (a)	ABC-T (b)	ABC-Unbundled (c)	Bundled-T (d)	T-Service (e)	Total (f)	System Sales (g)	ABC-T (h)	ABC-Unbundled (i)	Bundled-T (j)	T-Service (k)	Total (l)	System Sales (m)	ABC-T (n)	ABC-Unbundled (o)	Bundled-T (p)	T-Service (q)	Total (r)
	<u>General Service</u>																		
1	Rate M1 Firm	-	-	-	-	-	-	1,979,771	572,068	302,210	19,655	-	2,873,704	2,118,409	504,495	237,115	14,910	-	2,874,930
2	Rate M2 Firm	2,249,002	1,377,551	105,414	230,800	-	3,962,767	385,361	361,522	52,786	285,746	-	1,085,415	421,358	350,019	36,680	259,176	-	1,067,233
3	Rate 01 Firm	502,613	400,625	-	2,073	-	905,311	578,841	322,564	-	6,319	-	907,725	632,832	266,016	-	7,502	-	906,349
4	Rate 10 Firm	135,308	139,784	-	106,277	-	381,369	125,382	114,496	-	110,378	-	350,256	141,898	97,576	-	98,323	-	337,797
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	<u>2,886,923</u>	<u>1,917,960</u>	<u>105,414</u>	<u>339,150</u>	<u>-</u>	<u>5,249,447</u>	<u>3,069,355</u>	<u>1,370,650</u>	<u>354,996</u>	<u>422,098</u>	<u>-</u>	<u>5,217,100</u>	<u>3,314,497</u>	<u>1,218,106</u>	<u>273,795</u>	<u>379,911</u>	<u>-</u>	<u>5,186,310</u>
	<u>Wholesale - Utility</u>																		
7	Rate M9 Firm	-	-	-	24,506	-	24,506	-	-	-	54,889	-	54,889	-	-	-	61,047	-	61,047
8	Rate M10 Firm	202	-	-	-	-	202	47	171	-	-	-	218	35	129	-	-	-	164
9	Rate 77 Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utility	<u>202</u>	<u>-</u>	<u>-</u>	<u>24,506</u>	<u>-</u>	<u>24,708</u>	<u>47</u>	<u>171</u>	<u>-</u>	<u>54,889</u>	<u>-</u>	<u>55,107</u>	<u>35</u>	<u>129</u>	<u>-</u>	<u>61,047</u>	<u>-</u>	<u>61,211</u>
	<u>Contract</u>																		
11	Rate M4	23,609	-	-	429,418	-	453,027	21,425	4,365	-	419,452	-	445,242	14,885	4,116	-	419,190	-	438,191
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	277,546	-	277,546	-	-	-	443,826	-	443,826	-	-	-	313,077	-	313,077
14	Rate 20 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Rate 20 Transportation	24,982	-	-	146,571	354,035	525,588	14,646	-	-	116,355	426,099	557,100	13,891	-	-	108,600	423,214	545,705
16	Rate 100 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Rate 100 Transportation	-	-	-	-	2,275,112	2,275,112	-	-	-	-	1,806,803	1,806,803	-	-	-	-	1,882,208	1,882,208
18	Rate T-1 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Rate T-1 Transportation	-	-	-	-	4,889,989	4,889,989	-	-	-	-	3,310,337	3,310,337	-	-	-	-	4,102,748	4,102,748
20	Rate T-3 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Rate T-3 Transportation	-	-	-	-	321,455	321,455	-	-	-	-	264,174	264,174	-	-	-	-	253,595	253,595
22	Rate M5	-	-	-	404,634	-	404,634	1,741	-	-	472,831	-	474,572	19,866	1,550	-	506,430	-	527,846
23	Rate 25	41,048	-	-	-	63,597	104,645	69,323	-	-	-	132,823	202,146	44,741	-	-	-	175,593	220,334
24	Rate 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Contract	<u>89,639</u>	<u>-</u>	<u>-</u>	<u>1,258,169</u>	<u>7,904,188</u>	<u>9,251,996</u>	<u>107,135</u>	<u>4,365</u>	<u>-</u>	<u>1,452,464</u>	<u>5,940,236</u>	<u>7,504,200</u>	<u>93,384</u>	<u>5,666</u>	<u>-</u>	<u>1,347,297</u>	<u>6,837,358</u>	<u>8,283,705</u>
26	Total Throughput Volume	<u>2,976,764</u>	<u>1,917,960</u>	<u>105,414</u>	<u>1,621,825</u>	<u>7,904,188</u>	<u>14,526,151</u>	<u>3,176,537</u>	<u>1,375,186</u>	<u>354,996</u>	<u>1,929,451</u>	<u>5,940,236</u>	<u>12,776,407</u>	<u>3,407,915</u>	<u>1,223,901</u>	<u>273,795</u>	<u>1,788,255</u>	<u>6,837,358</u>	<u>13,531,225</u>

UNION GAS LIMITED
Total Throughput Volume by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line		2007 Board-Approved						2009 Actual						2010 Actual					
No.	Particulars (10 ³ m ³)	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	General Service																		
1	Rate M1 Firm	-	-	-	-	-	-	2,010,236	581,108	307,277	19,929	-	2,918,550	2,050,177	488,246	229,478	14,430	-	2,782,331
2	Rate M2 Firm	2,249,002	1,377,551	105,414	230,800	-	3,962,767	389,433	365,175	53,482	288,829	-	1,096,919	407,787	338,745	35,499	250,828	-	1,032,858
3	Rate 01 Firm	502,613	400,625	-	2,073	-	905,311	591,391	321,915	-	6,471	-	919,777	584,831	245,838	-	6,933	-	837,602
4	Rate 10 Firm	135,308	139,784	-	106,277	-	381,369	145,116	110,899	-	98,702	-	354,717	132,869	91,368	-	92,067	-	316,303
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	2,886,923	1,917,960	105,414	339,150	-	5,249,447	3,136,176	1,379,097	360,759	413,931	-	5,289,963	3,175,663	1,164,197	264,977	364,258	-	4,969,094
	Wholesale - Utility																		
7	Rate M9 Firm	-	-	-	24,506	-	24,506	-	-	-	54,889	-	54,889	-	-	-	61,047	-	61,047
8	Rate M10 Firm	202	-	-	-	-	202	47	171	-	-	-	218	35	129	-	-	-	164
9	Rate 77 Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utility	202	-	-	24,506	-	24,708	47	171	-	54,889	-	55,107	35	129	-	61,047	-	61,211
	Contract																		
11	Rate M4	23,609	-	-	429,418	-	453,027	21,425	4,365	-	419,452	-	445,242	14,885	4,116	-	419,190	-	438,191
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	277,546	-	277,546	-	-	-	443,826	-	443,826	-	-	-	313,077	-	313,077
14	Rate 20 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Rate 20 Transportation	24,982	-	-	146,571	354,035	525,588	14,646	-	-	116,355	426,099	557,100	13,891	-	-	108,600	423,214	545,705
16	Rate 100 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Rate 100 Transportation	-	-	-	-	2,275,112	2,275,112	-	-	-	-	1,806,803	1,806,803	-	-	-	-	1,882,208	1,882,208
18	Rate T-1 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Rate T-1 Transportation	-	-	-	-	4,889,989	4,889,989	-	-	-	-	3,310,337	3,310,337	-	-	-	-	4,102,748	4,102,748
20	Rate T-3 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Rate T-3 Transportation	-	-	-	-	321,455	321,455	-	-	-	-	264,174	264,174	-	-	-	-	253,595	253,595
22	Rate M5	-	-	-	404,634	-	404,634	1,741	-	-	472,831	-	474,572	19,866	1,550	-	506,430	-	527,846
23	Rate 25	41,048	-	-	-	63,597	104,645	69,323	-	-	-	132,823	202,146	44,741	-	-	-	175,593	220,334
24	Rate 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Contract	89,639	-	-	1,258,169	7,904,188	9,251,996	107,135	4,365	-	1,452,464	5,940,236	7,504,200	93,384	5,666	-	1,347,297	6,837,358	8,283,705
26	Total Throughput Volume	2,976,764	1,917,960	105,414	1,621,825	7,904,188	14,526,151	3,243,358	1,383,633	360,759	1,921,284	5,940,236	12,849,270	3,269,081	1,169,992	264,977	1,772,602	6,837,358	13,314,010

UNION GAS LIMITED
Total Weather Normalized Gas Sales Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000s)	2009 Actual						2010 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<u>General Service</u>												
1	Rate M1 Firm	841,187	71,929	37,317	1,246	-	951,679	746,295	63,488	29,759	916	-	840,458
2	Rate M2 Firm	128,504	17,468	4,246	12,499	-	162,717	113,556	17,213	3,237	11,491	-	145,497
3	Rate 01 Firm	276,476	70,508	-	964	-	347,948	250,083	60,364	-	1,154	-	311,600
4	Rate 10 Firm	51,891	12,811	-	10,629	-	75,331	40,558	11,410	-	10,462	-	62,430
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	<u>1,298,058</u>	<u>172,716</u>	<u>41,563</u>	<u>25,338</u>	<u>-</u>	<u>1,537,675</u>	<u>1,150,492</u>	<u>152,475</u>	<u>32,996</u>	<u>24,023</u>	<u>-</u>	<u>1,359,986</u>
	<u>Wholesale - Utility</u>												
7	Rate M9 Firm	-	-	-	970	-	970	-	-	-	876	-	876
8	Rate M10 Firm	16	5	-	-	-	21	9	3	-	-	-	12
9	Rate 77 Firm	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utility	<u>16</u>	<u>5</u>	<u>-</u>	<u>970</u>	<u>-</u>	<u>991</u>	<u>9</u>	<u>3</u>	<u>-</u>	<u>876</u>	<u>-</u>	<u>888</u>
	<u>Contract</u>												
11	Rate M4	7,037	132	-	13,098	-	20,267	3,887	115	-	11,540	-	15,542
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	9,020	-	9,020	-	-	-	6,381	-	6,381
14	Rate 20 Storage	-	-	-	-	1,199	1,199	-	-	-	-	1,376	1,376
15	Rate 20 Transportation	4,699	-	-	7,431	7,514	19,644	3,861	-	-	8,532	7,407	19,801
16	Rate 100 Storage	-	-	-	-	816	816	-	-	-	-	839	839
17	Rate 100 Transportation	-	-	-	-	13,293	13,293	-	-	-	-	12,639	12,639
18	Rate T-1 Storage	-	-	-	-	9,746	9,746	-	-	-	-	9,982	9,982
19	Rate T-1 Transportation	-	-	-	-	45,824	45,824	-	-	-	-	49,548	49,548
20	Rate T-3 Storage	-	-	-	-	1,447	1,447	-	-	-	-	1,392	1,392
21	Rate T-3 Transportation	-	-	-	-	3,803	3,803	-	-	-	-	3,614	3,614
22	Rate M5	477	-	-	8,938	-	9,415	4,765	36	-	8,759	-	13,560
23	Rate 25	19,558	-	-	-	2,797	22,355	11,070	-	-	-	3,536	14,606
24	Rate 30	-	-	-	-	130	130	-	-	-	-	66	66
25	Total Contract	<u>31,771</u>	<u>132</u>	<u>-</u>	<u>38,487</u>	<u>86,569</u>	<u>156,959</u>	<u>23,583</u>	<u>151</u>	<u>-</u>	<u>35,212</u>	<u>90,400</u>	<u>149,345</u>
26	Total Revenue	<u>\$ 1,329,845</u>	<u>\$ 172,853</u>	<u>\$ 41,563</u>	<u>\$ 64,795</u>	<u>\$ 86,569</u>	<u>\$ 1,695,625</u>	<u>\$ 1,174,085</u>	<u>\$ 152,629</u>	<u>\$ 32,996</u>	<u>\$ 60,111</u>	<u>\$ 90,400</u>	<u>\$ 1,510,220</u>

UNION GAS LIMITED
Total Gas Sales Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000s)	2009 Actual						2010 Actual					
		System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	ABC Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<u>General Service</u>												
1	Rate M1 Firm	842,724	72,384	37,524	1,259	-	953,891	742,945	62,690	29,384	893	-	835,912
2	Rate M2 Firm	128,671	17,618	4,270	12,626	-	163,185	112,890	16,660	3,179	11,081	-	143,810
3	Rate 01 Firm	277,483	70,432	-	976	-	348,891	246,293	58,770	-	1,109	-	306,172
4	Rate 10 Firm	52,938	12,608	-	10,040	-	75,586	40,094	11,090	-	10,141	-	61,325
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	<u>1,301,816</u>	<u>173,042</u>	<u>41,794</u>	<u>24,901</u>	<u>-</u>	<u>1,541,553</u>	<u>1,142,221</u>	<u>149,211</u>	<u>32,563</u>	<u>23,223</u>	<u>-</u>	<u>1,347,218</u>
	<u>Wholesale - Utility</u>												
7	Rate M9 Firm	-	-	-	970	-	970	-	-	-	876	-	876
8	Rate M10 Firm	16	5	-	-	-	21	9	3	-	-	-	12
9	Rate 77 Firm	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utility	<u>16</u>	<u>5</u>	<u>-</u>	<u>970</u>	<u>-</u>	<u>991</u>	<u>9</u>	<u>3</u>	<u>-</u>	<u>876</u>	<u>-</u>	<u>888</u>
	<u>Contract</u>												
11	Rate M4	7,037	132	-	13,098	-	20,267	3,887	115	-	11,540	-	15,542
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	9,020	-	9,020	-	-	-	6,381	-	6,381
14	Rate 20 Storage	-	-	-	-	1,199	1,199	-	-	-	-	1,376	1,376
15	Rate 20 Transportation	4,699	-	-	7,431	7,514	19,644	3,861	-	-	8,532	7,407	19,801
16	Rate 100 Storage	-	-	-	-	816	816	-	-	-	-	839	839
17	Rate 100 Transportation	-	-	-	-	13,293	13,293	-	-	-	-	12,639	12,639
18	Rate T-1 Storage	-	-	-	-	9,746	9,746	-	-	-	-	9,982	9,982
19	Rate T-1 Transportation	-	-	-	-	45,824	45,824	-	-	-	-	49,548	49,548
20	Rate T-3 Storage	-	-	-	-	1,447	1,447	-	-	-	-	1,392	1,392
21	Rate T-3 Transportation	-	-	-	-	3,803	3,803	-	-	-	-	3,614	3,614
22	Rate M5	477	-	-	8,938	-	9,415	4,765	36	-	8,759	-	13,560
23	Rate 25	19,558	-	-	-	2,797	22,355	11,070	-	-	-	3,536	14,606
24	Rate 30	-	-	-	-	130	130	-	-	-	-	66	66
25	Total Contract	<u>31,771</u>	<u>132</u>	<u>-</u>	<u>38,487</u>	<u>86,569</u>	<u>156,959</u>	<u>23,583</u>	<u>151</u>	<u>-</u>	<u>35,212</u>	<u>90,400</u>	<u>149,345</u>
26	Total Revenue	\$ <u>1,333,603</u>	\$ <u>173,179</u>	\$ <u>41,794</u>	\$ <u>64,358</u>	\$ <u>86,569</u>	\$ <u>1,699,503</u>	\$ <u>1,165,813</u>	\$ <u>149,365</u>	\$ <u>32,563</u>	\$ <u>59,311</u>	\$ <u>90,400</u>	\$ <u>1,497,451</u>

UNION GAS LIMITED
Delivery Revenue by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board-Approved						2009 Actual						2010 Actual					
		System Sales	ABC	Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	Unbundled	Bundled-T	T-Service	Total	System Sales	ABC-T	Unbundled	Bundled-T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	<u>General Service</u>																		
1	Rate M1 Firm	-	-	-	-	-	-	257,563	72,384	37,524	1,259	-	368,730	273,840	62,690	29,384	893	-	366,808
2	Rate M2 Firm	253,336	133,485	12,252	11,336	-	410,409	18,917	17,618	4,270	12,626	-	53,431	19,839	16,660	3,179	11,081	-	50,759
3	Rate 01 Firm	74,884	57,873	-	195	-	132,952	87,917	48,306	-	528	-	136,751	93,036	39,004	-	548	-	132,588
4	Rate 10 Firm	8,156	8,706	-	5,024	-	21,886	7,423	6,056	-	4,101	-	17,580	6,355	4,729	-	3,419	-	14,503
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	336,376	200,064	12,252	16,555	-	565,247	371,820	144,364	41,794	18,514	-	576,492	393,070	123,083	32,563	15,941	-	564,657
	<u>Wholesale - Utility</u>																		
7	Rate M9 Firm	-	-	-	592	-	592	-	-	-	970	-	970	-	-	-	876	-	876
8	Rate M10 Firm	5	-	-	-	-	5	1	5	-	-	-	6	1	35	-	-	-	36
9	Rate 77 Firm	-	-	-	-	28	28	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utilit	5	-	-	592	28	625	1	5	-	970	-	976	1	35	-	876	-	912
	<u>Contract</u>																		
11	Rate M4	739	-	-	13,030	-	13,769	857	132	-	13,098	-	14,087	493	115	-	11,540	-	12,148
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	6,670	-	6,670	-	-	-	9,020	-	9,020	-	-	-	6,381	-	6,381
14	Rate 20 Storage	-	-	-	-	56	56	-	-	-	-	1,199	1,199	-	-	-	-	1,376	1,376
15	Rate 20 Transportation	522	-	-	1,940	4,982	7,444	311	-	-	1,742	7,514	9,567	315	-	-	1,680	7,406	9,401
16	Rate 100 Storage	-	-	-	-	1,767	1,767	-	-	-	-	816	816	-	-	-	-	839	839
17	Rate 100 Transportator	-	-	-	-	16,153	16,153	-	-	-	-	13,293	13,293	-	-	-	-	12,639	12,639
18	Rate 1-1 Storage	-	-	-	-	8,206	8,206	-	-	-	-	9,746	9,746	-	-	-	-	9,982	9,982
19	Rate T-1 Transportation	-	-	-	-	46,827	46,827	-	-	-	-	45,824	45,824	-	-	-	-	49,548	49,548
20	Rate T-3 Storage	-	-	-	-	1,578	1,578	-	-	-	-	1,447	1,447	-	-	-	-	1,392	1,392
21	Rate T-3 Transportation	-	-	-	-	4,010	4,010	-	-	-	-	3,803	3,803	-	-	-	-	3,614	3,614
22	Rate M5	-	-	-	8,038	-	8,038	53	-	-	8,938	-	8,991	343	4	-	8,759	-	9,105
23	Rate 25	908	-	-	-	1,497	2,405	1,255	-	-	-	2,797	4,052	843	-	-	-	3,391	4,234
24	Rate 30	-	-	-	-	-	-	-	-	-	-	130	130	-	-	-	-	66	66
25	Total Contract	2,169	-	-	29,678	85,076	116,923	2,476	132	-	32,798	86,569	121,975	1,994	119	-	28,359	90,254	120,727
26	Total Revenue	\$ 338,550	\$ 200,064	\$ 12,252	\$ 46,825	\$ 85,104	\$ 682,795	\$ 374,297	\$ 144,501	\$ 41,794	\$ 52,282	\$ 86,569	\$ 699,443	\$ 395,065	\$ 123,237	\$ 32,563	\$ 45,176	\$ 90,254	\$ 686,295

UNION GAS LIMITED
Total Customers by Service Type and Rate Class
All Customer Rate Classes
Year Ended December 31

Line No.	Particulars	2007 Board-Approved						2009 Actual						2010 Actual					
		System Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total	Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total	System Sales	ABC-T	ABC-Unbundled	Bundled T	T-Service	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
<u>General Service</u>																			
1	Rate M1 Firm	-	-	-	-	-	-	723,093	184,653	102,461	940	-	1,011,147	783,779	161,276	79,713	930	-	1,025,698
2	Rate M2 Firm	663,740	297,276	34,458	1,690	-	997,164	2,789	2,636	355	786	-	6,566	3,055	2,517	262	773	-	6,607
3	Rate 01 Firm	172,580	125,484	-	166	-	298,230	203,416	100,853	-	314	-	304,583	223,892	84,611	-	343	-	308,846
4	Rate 10 Firm	1,329	1,344	-	300	-	2,973	1,074	893	-	280	-	2,247	1,110	758	-	286	-	2,154
5	Rate 16 Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total General Service	<u>837,649</u>	<u>424,104</u>	<u>34,458</u>	<u>2,156</u>	<u>-</u>	<u>1,298,367</u>	<u>930,372</u>	<u>289,035</u>	<u>102,816</u>	<u>2,320</u>	<u>-</u>	<u>1,324,543</u>	<u>1,011,836</u>	<u>249,162</u>	<u>79,975</u>	<u>2,332</u>	<u>-</u>	<u>1,343,305</u>
<u>Wholesale - Utility</u>																			
7	Rate M9 Firm	-	-	-	2	-	2	-	-	-	2	-	2	-	-	-	2	-	2
8	Rate M10 Firm	4	-	-	-	-	4	1	1	-	-	-	2	1	1	-	-	-	2
9	Rate 77 Firm	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Wholesale - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>4</u>
<u>Contract</u>																			
11	Rate M4	13	-	-	181	-	194	12	3	-	130	-	145	9	2	-	119	-	130
12	Rate M6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Rate M7	-	-	-	8	-	8	-	-	-	6	-	6	-	-	-	6	-	6
14	Rate 20 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Rate 20 Transportation	10	-	-	20	35	65	3	-	-	19	30	52	3	-	-	17	31	51
16	Rate 100 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Rate 100 Transportation	-	-	-	-	19	19	-	-	-	-	16	16	-	-	-	-	16	16
18	Rate T-1 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Rate T-1 Transportation	-	-	-	-	68	68	-	-	-	-	53	53	-	-	-	-	53	53
20	Rate T-3 Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Rate T-3 Transportation	-	-	-	-	1	1	-	-	-	-	1	1	-	-	-	-	1	1
22	Rate M5	-	-	-	133	-	133	3	-	-	121	-	124	4	1	-	125	-	130
23	Rate 25	56	-	-	-	67	123	46	-	-	-	52	98	46	-	-	-	53	99
24	Rate 30	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-
25	Total Contract	<u>79</u>	<u>-</u>	<u>-</u>	<u>342</u>	<u>190</u>	<u>611</u>	<u>64</u>	<u>3</u>	<u>-</u>	<u>276</u>	<u>153</u>	<u>496</u>	<u>62</u>	<u>3</u>	<u>-</u>	<u>267</u>	<u>154</u>	<u>486</u>
26	Total Customers	<u>837,732</u>	<u>424,104</u>	<u>34,458</u>	<u>2,500</u>	<u>191</u>	<u>1,298,985</u>	<u>930,437</u>	<u>289,039</u>	<u>102,816</u>	<u>2,598</u>	<u>153</u>	<u>1,325,043</u>	<u>1,011,899</u>	<u>249,166</u>	<u>79,975</u>	<u>2,601</u>	<u>154</u>	<u>1,343,795</u>

* Customer count for storage is included in the transportation customer count.

UNION GAS LIMITED
Revenue from Regulated Transportation of Gas
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
1	M12 Transportation	120,667	137,557	141,875
2	M12 Transportation Overrun/Limited Firm	-	1,124	546
3	C1 Long Term Transportation	2,900	6,642	6,288
4	C1 Short Term Transportation and Exchanges	3,742	29,781	32,555
5	C1 Rebate Program	(2,178)	-	-
6	M13 - Local Production	864	462	386
7	M16	553	609	610
8	Other S&T Revenue	810	1,150	1,072
9	Total S&T Revenue	\$ 127,358	\$ 177,325	\$ 183,331

UNION GAS LIMITED
Other Revenue
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
1	Delayed payment charges	7,231	8,680	5,833
2	Account opening charges	5,858	6,894	6,579
3	Billing revenue	9,041	8,479	7,369
4	Mid market transactions	2,000	2,303	2,244
5	Other operating revenue	304	357	1,479
6	Total other revenue	\$ 24,434	\$ 26,713	\$ 23,504

UNION GAS LIMITED
Operating and Maintenance Expense by Cost Type
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
1	Salaries/Wages	159,896	175,066	183,249
2	Benefits	55,621	52,919	70,861
3	Materials	9,132	10,693	9,631
4	Employee Training	12,798	10,888	11,783
5	Contract Services	50,061	56,107	57,335
6	Consulting	6,447	6,689	7,405
7	General	20,645	19,940	22,769
8	Transportation and Maintenance	7,523	7,645	6,334
9	Company Used Gas	4,911	3,373	2,451
10	Utility Costs	3,269	3,236	3,704
11	Communications	7,969	7,600	6,780
12	Demand Side Management Programs	11,874	14,391	16,438
13	Advertising	2,255	1,569	1,860
14	Insurance	7,004	7,763	8,507
15	Donations	404	501	749
16	Financial	2,884	2,918	1,948
17	Lease	3,202	3,479	3,632
18	Cost Recovery from Third Parties	(2,106)	(5,363)	(4,641)
19	Computers	4,226	4,678	4,922
20	Regulatory Hearing & OEB Cost Assessment	6,000	3,653	3,126
21	Outbound Affiliate Services	(5,741)	(9,312)	(10,182)
22	Inbound Affiliate Services	11,933	7,306	9,462
23	Bad Debt	11,600	8,600	5,204
24	Other	100	739	249
25	Total	391,907	395,078	423,576
26	Indirect Capitalization (OH)	(51,528)	(51,246)	(46,290)
27	Direct Capitalization (DCC)	(7,350)	(8,348)	(13,878)
28	Total	333,029	335,484	363,408
29	Non Utility Costs (1)	(7,406)	(14,543)	(14,037)
30	IFRS Costs	-	(2,877)	-
31	Total Net Utility Operating and Maintenance Expen \$	\$ 325,623	\$ 318,064	\$ 349,371

Notes:

(1) Includes non utility storage, charitable donations.

UNION GAS LIMITED
Calculation of Utility Income Taxes
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
<u>Determination of Taxable Income</u>				
1	Utility income before interest and income taxes	246,829	308,786	304,867
Adjustments required to arrive at taxable utility income:				
2	Interest expense	(153,932)	(151,325)	(148,409)
3	Utility permanent differences	1,333	3,081	4,589
4		<u>94,230</u>	<u>160,542</u>	<u>161,047</u>
Utility timing differences				
5	Capital Cost Allowance	(163,089)	(171,315)	(171,709)
6	Depreciation	173,780	187,173	190,177
7	Depreciation through clearing	1,114	1,150	1,543
8	Other	(38,911)	(50,812)	(49,912)
9	Gas Cost Deferrals and Other (current)	-	174,008	(152,680)
10		<u>(27,106)</u>	<u>140,204</u>	<u>(182,581)</u>
11	Taxable income	<u>67,124</u>	<u>300,746</u>	<u>(21,534)</u>
<u>Calculation of Utility Income Taxes</u>				
12	Income taxes (line 11 * line 18)	24,245	99,246	(6,676)
13	Deferred tax on Gas Cost Deferrals (tax rate 31%)	-	(53,942)	48,753
14	Deferred tax drawdown	<u>(15,500)</u>	<u>(16,537)</u>	<u>(17,041)</u>
15	Total taxes	<u>8,745</u>	<u>28,767</u>	<u>25,036</u>
<u>Tax Rates</u>				
16	Federal tax	22.12%	19.00%	18.00%
17	Provincial tax	14.00%	14.00%	13.00%
18	Total tax rate	<u>36.12%</u>	<u>33.00%</u>	<u>31.00%</u>

UNION GAS LIMITED
Calculation of Capital Cost Allowance (CCA)
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board-Approved			2009 Actual			2010 Actual		
		Depreciable UCC Balance	Rate (%)	CCA	Depreciable UCC Balance	Rate (%)	CCA	Depreciable UCC Balance	Rate (%)	CCA
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Class									
1	1 Buildings, structures and improvements, services, meters, mains		4%	-	1,478,125	4%	59,125	1,420,545	4%	56,822
2	1 Post Mar 07 Non-residential building		6%	-	33,369	6%	2,002	51,543	6%	3,093
3	2 Mains prior to 1988		6%	-	188,915	6%	11,335	177,580	6%	10,655
4	3 Buildings acquired before 1988		5%	-	5,254	5%	263	4,991	5%	250
5	6 Other buildings		10%	-	263	10%	26	237	10%	24
6	8 Compression assets, office furniture, equipment		20%	-	72,066	20%	14,413	68,651	20%	13,730
7	10 Transportation, computer equipment		30%	-	23,387	30%	7,016	19,506	30%	5,852
8	17 Roads, sidewalk, parking lot or storage areas		8%	-	1,321	8%	106	1,215	8%	97
9	38 Heavy work equipment		30%	-	3,343	30%	1,003	4,726	30%	1,418
10	41 Storage assets		25%	-	7,423	25%	1,856	8,631	25%	2,158
11	13 Leasehold improvements (1)		N/A	-	737	N/A	158	651	N/A	113
12	12 Computer software, small tools		100%	-	10,780	100%	10,780	7,727	100%	7,727
13	45 Computers - Hardware acquired after March 22, 2004		45%	-	2,694	45%	1,212	1,481	45%	666
14	45.1 Computers - Hardware acquired after March 18, 2007		55%	-	5,801	55%	3,191	2,859	55%	1,572
15	7 New compression acquired after February 23, 2005		15%	-	167,328	15%	25,099	149,067	15%	22,360
16	49 Transmission pipeline additions acquired after February 23, 2005		8%	-	199,166	8%	15,933	204,565	8%	16,365
17	51 Distribution Lines		6%	-	214,123	6%	12,847	294,137	6%	17,648
18	52 Computers - Jan 27, 09 - Feb 2011			-	4,950	100%	4,950	11,159	100%	11,159
19	Total	\$ 0		\$ 0	\$ 2,419,045		\$ 171,315	\$ 2,429,271		\$ 171,709

Notes:

(1) The CCA rate depends on the type of the leasehold and the terms of the lease.

UNION GAS LIMITED
 Provision for Depreciation, Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board-Approved	2009 Actual	2010 Actual
1	Total provision for depreciation and amortization before adjustments (per page 3)	-	188,323	191,720
2	Adjustments: vehicle depreciation through clearing	-	1,150	1,543
3	Provision for depreciation amortization and depletion	\$ -	\$ 187,173	\$ 190,176

UNION GAS LIMITED
Provision for Depreciation, Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board-Approved			2009 Actual			2010 Actual		
		Average Plant (1)	Rate (%)	Provision (c)	Average Plant (1)	Rate (%)	Provision (f)	Average Plant (1)	Rate (%)	Provision (i)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Intangible plant:									
1	Franchises and consents			\$	1,712	Amortized	82	\$ 1,321	Amortized	63
2	Intangible plant - Other				7,870	Amortized	123	6,370	Amortized	118
3		-		-	9,582		205	7,692		181
	Local Storage Plant									
4	Structures and improvements		3.30%	-	2,558	3.28%	84	2,593	3.30%	86
5	Gas holders - storage		2.68%	-	4,523	2.68%	121	4,574	2.68%	(35)
6	Gas holders - equipment		3.68%	-	8,170	3.68%	301	9,225	3.68%	339
7		-		-	15,251		506	16,392		390
	Storage:									
8	Land rights		2.23%	-	32,037	2.23%	714	32,062	2.23%	715
9	Structures and improvements		2.34%	-	54,419	2.34%	1,273	55,076	2.34%	1,289
10	Wells and lines		2.66%	-	87,031	2.66%	2,315	87,383	2.66%	2,324
11	Compressor equipment		3.19%	-	222,272	3.19%	7,090	218,629	3.19%	6,974
12	Measuring & regulating equipment		4.30%	-	48,293	4.30%	2,077	50,288	4.30%	2,162
13	Other equipment							821	20.00%	27
14		-		-	444,052		13,469	444,259		13,492
	Transmission:									
15	Land rights		2.00%	-	35,960	2.00%	719	37,673	2.00%	753
16	Structures and improvements		2.66%	-	52,662	2.66%	1,401	53,401	2.66%	1,420
17	Mains		2.37%	-	1,017,253	2.37%	24,109	1,038,740	2.37%	24,618
18	Compressor equipment		3.52%	-	297,445	3.52%	10,470	298,410	3.52%	10,504
19	Measuring & regulating equipment		3.61%	-	138,453	3.61%	4,998	141,533	3.61%	5,109
20		-		-	1,541,773		41,697	1,569,758		42,405
	Distribution - Southern Operations:									
21	Land rights		1.67%	-	5,191	1.68%	87	5,414	1.67%	90
22	Structures and improvements		2.91%	-	88,638	2.93%	2,594	101,031	2.93%	2,956
23	Services - metallic		3.69%	-	110,497	3.69%	4,077	109,883	3.69%	4,055
24	Services - plastic		3.18%	-	719,739	3.18%	22,888	734,964	3.18%	23,372
25	Regulators		3.30%	-	69,754	3.30%	2,302	70,793	3.30%	2,336
26	Regulator and meter installations		3.51%	-	62,269	3.51%	2,186	66,954	3.51%	2,350
27	Mains - metallic		2.54%	-	390,954	2.54%	9,930	397,468	2.54%	10,096
28	Mains - plastic		2.34%	-	481,293	2.34%	11,262	497,000	2.34%	11,630
29	Measuring & regulating equipment		4.64%	-	28,270	4.64%	1,312	28,951	4.64%	1,343
30	Meters		3.70%	-	174,333	3.70%	6,450	184,525	3.70%	6,827
31	Other equipment									
32		\$ -		\$ -	\$ 2,130,938		\$ 63,088	\$ 2,196,982		\$ 65,055

UNION GAS LIMITED
Provision for Depreciation, Amortization and Depletion
Year Ended December 31

Line No.	Particulars (\$000s)	2007 Board-Approved			2009 Actual			2010 Actual		
		Average Plant (1)	Rate (%)	Provision (c)	Average Plant (1)	Rate (%)	Provision (f)	Average Plant (1)	Rate (%)	Provision (i)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Distribution plant - Northern & Eastern Operations:									
1	Land rights		1.68%	-	8,841	1.69%	149	8,951	1.68%	150
2	Structures & improvements		3.13%	-	50,377	3.17%	1,595	60,517	3.17%	1,917
3	Services - metallic		3.58%	-	92,008	3.58%	3,294	92,411	3.58%	3,308
4	Services - plastic		3.19%	-	340,599	3.19%	10,865	349,438	3.19%	11,147
5	Regulators		3.34%	-	24,896	3.34%	832	26,302	3.34%	879
6	Regulator and meter installations		3.50%	-	28,582	3.50%	1,000	28,975	3.50%	1,014
7	Mains - metallic		2.52%	-	342,165	2.52%	8,623	348,326	2.52%	8,778
8	Mains - plastic		2.35%	-	192,097	2.35%	4,514	198,720	2.35%	4,670
9	Compressor equipment		3.34%	-	670	2.99%	20	-	-	-
10	Measuring & regulating equipment		4.63%	-	98,128	4.63%	4,543	102,821	4.63%	4,761
11	Meters		3.67%	-	50,719	3.67%	1,861	52,213	3.67%	1,916
12	Other distribution equipment			-	-		-	-		-
13		-		-	1,229,082		37,296	1,268,674		38,540
	General:									
14	Structures and improvements		2.13%	-	41,369	2.26%	933	41,261	2.26%	933
15	Office furniture and equipment		6.67%	-	15,550	6.67%	1,037	12,886	6.67%	859
16	Office equipment - computers		25.00%	-	87,708	25.00%	21,928	84,007	25.00%	21,002
17	Transportation equipment		10.07%	-	42,574	10.07%	4,287	40,898	10.07%	4,118
18	Heavy work equipment		4.55%	-	13,103	4.55%	596	14,071	4.55%	640
19	Tools and other equipment		6.67%	-	33,128	6.67%	2,209	31,858	6.67%	2,124
20	Communications equipment & structures		6.67%	-	16,883	6.35%	1,072	15,938	6.37%	1,015
21	Other equipment			-						
22		-		-	250,315		32,062	240,920		30,691
23	Regulatory Assets							26,810		964
24	Sub-total	-		-	5,620,993		188,323	5,771,486		191,720
24	Total provision for depreciation and amortization			-			\$ 188,323			\$ 191,720
25	Depreciation through clearing						1,150			1,543
26		\$ -		\$ -	\$ 5,620,993		\$ 187,173	\$ 5,771,486		\$ 190,176

Notes:

(1) A simple average of the opening and closing plant balances was used to calculate the annual depreciation provision.

UNION GAS LIMITED
Capital Expenditure by Function
Includes IDC and Overheads
Year Ended December 31, 2010

Line No.	Particulars (\$000's)	Board Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
1	Storage	10,024	3,441	11,931
2	Transmission	139,121	42,716	25,141
3	Distribution	89,565	95,525	101,836
4	General	49,943	22,838	31,697
5	Other	59,312	59,457	48,994
6	Total	\$ 347,965	\$ 223,977	\$ 219,599
7	Rate Base Reduction via ADR	(35,000)		
8		\$ 312,965		

UNION GAS LIMITED
Statement of Utility Rate Base
Year Ended December 31

Line No.	Particulars (\$000s)	Board-Approved 2007 (a)	Actual 2009 (b)	Actual 2010 (c)
	<u>Gas Utility Plant</u>			
1	Gross plant at cost	5,170,809	5,696,516	5,839,769
2	Less: accumulated depreciation	<u>2,014,712</u>	<u>2,257,113</u>	<u>2,374,895</u>
3	Net utility plant	<u>3,156,097</u>	<u>3,439,403</u>	<u>3,464,874</u>
	<u>Working Capital and Other Components</u>			
4	Cash working capital	32,672	29,958	30,505
5	Gas in storage and line pack gas	188,792	129,556	167,629
6	Balancing gas	129,618	128,148	94,338
7	ABC receivable (gas in storage)	(53,791)	(72,892)	(46,774)
8	Inventory of stores, spare equipment	28,469	28,734	29,238
9	Prepaid and deferred expenses	2,741	3,470	4,341
10	Customer deposits	(43,902)	(61,710)	(56,816)
11	Customer interest	<u>(300)</u>	<u>(541)</u>	<u>(622)</u>
12	Total working capital and other components	<u>284,299</u>	<u>184,723</u>	<u>221,838</u>
13	Total rate base before deduction of accumulated deferred income taxes	3,440,396	3,624,126	3,686,712
14	Accumulated deferred income taxes	<u>169,502</u>	<u>141,274</u>	<u>116,410</u>
15	Total rate base	<u>\$ 3,270,894</u>	<u>\$ 3,482,852</u>	<u>\$ 3,570,303</u>

UNION GAS LIMITED
Calculation of 2008 Average Use Volume Adjustment

Line No.	Particulars	2007 Billing Units (10 ³ m ³) (a)	Average Use Volume Adjustment (10 ³ m ³) (b)	2008 Billing Units (10 ³ m ³) (c)	Change in Volume (1) (%) (d)
Rate M1					
1	First 100 m ³	942,287	(16,019)	926,268	
2	Next 150 m ³	787,238	(13,383)	773,855	
3	All Over 250 m ³	1,132,740	(19,257)	1,113,483	
4	Total	<u>2,862,265</u>	<u>(48,659)</u>	<u>2,813,607</u>	<u>-1.7%</u>
Rate M2					
5	First 1 000 m ³	77,186	(1,312)	75,874	
6	Next 6 000 m ³	375,176	(6,378)	368,798	
7	Next 13 000 m ³	308,414	(5,243)	303,171	
8	All over 20 000 m ³	339,726	(5,775)	333,951	
9	Total	<u>1,100,502</u>	<u>(18,709)</u>	<u>1,081,793</u>	<u>-1.7%</u>
Rate 01					
10	First 100 m ³	206,995	(4,968)	202,028	
11	Next 200 m ³	289,457	(6,947)	282,510	
12	Next 200 m ³	138,617	(3,327)	135,290	
13	Next 500 m ³	132,078	(3,170)	128,909	
14	Over 1 000 m ³	138,164	(3,316)	134,848	
15	Total	<u>905,311</u>	<u>(21,727)</u>	<u>883,584</u>	<u>-2.4%</u>
Rate 10					
16	First 1 000 m ³	23,408	(421)	22,987	
17	Next 9 000 m ³	144,913	(2,608)	142,305	
18	Next 20 000 m ³	102,022	(1,836)	100,186	
19	Next 70 000 m ³	70,063	(1,261)	68,802	
20	Over 100 000 m ³	40,964	(737)	40,227	
21	Total	<u>381,370</u>	<u>(6,865)</u>	<u>374,505</u>	<u>-1.8%</u>

Note

(1) EB-2007-0606, Settlement Agreement, Page 14

UNION GAS LIMITED
Calculation of 2009 Average Use Volume Adjustment

Line No.	Particulars	2008 Billing Units (1) (10 ³ m ³) (a)	Average Use Volume Adjustment (10 ³ m ³) (b)	2009 Billing Units (10 ³ m ³) (c)	Change in Volume (2) (%) (d)
Rate M1					
1	First 100 m ³	925,696	(4,628)	921,067	
2	Next 150 m ³	773,377	(3,867)	769,510	
3	All Over 250 m ³	1,112,795	(5,564)	1,107,231	
4	Total	<u>2,811,868</u>	<u>(14,059)</u>	<u>2,797,809</u>	<u>-0.5%</u>
Rate M2					
5	First 1 000 m ³	76,390	(382)	76,008	
6	Next 6 000 m ³	371,307	(1,857)	369,450	
7	Next 13 000 m ³	305,234	(1,526)	303,708	
8	All over 20 000 m ³	336,223	(1,681)	334,542	
9	Total	<u>1,089,154</u>	<u>(5,446)</u>	<u>1,083,708</u>	<u>-0.5%</u>
Rate 01					
10	First 100 m ³	202,014	(1,616)	200,398	
11	Next 200 m ³	282,491	(2,260)	280,231	
12	Next 200 m ³	135,281	(1,082)	134,199	
13	Next 500 m ³	128,900	(1,031)	127,869	
14	Over 1 000 m ³	134,838	(1,079)	133,760	
15	Total	<u>883,524</u>	<u>(7,068)</u>	<u>876,456</u>	<u>-0.8%</u>
Rate 10					
16	First 1 000 m ³	23,172	301	23,474	
17	Next 9 000 m ³	143,455	1,865	145,320	
18	Next 20 000 m ³	100,995	1,313	102,308	
19	Next 70 000 m ³	69,358	902	70,260	
20	Over 100 000 m ³	40,552	527	41,079	
21	Total	<u>377,532</u>	<u>4,908</u>	<u>382,440</u>	<u>1.3%</u>

Notes:

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

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.

Tab 2
Company Business Conditions

Company Business Conditions
Composition of Union's Distribution Mains
(km)

<u>Year</u>	<u>Total Distribution</u>	<u>Bare Steel</u>	<u>Cast Iron</u>
2005	34,912	341	0
2006	35,382	341	0
2007	35,662	341	0
2008	36,038	341	0
2009	36,238	341	0
2010	36,412	341	0

Tab 3

New Customer Additions

Union Gas Limited
Customer Attachments

<u>Year</u>	<u>Forecast</u>	<u>Actual</u>
2005	22,105	25,094
2006	23,077	23,475
2007	19,423	21,461
2008	20,524	20,354
2009	14,159	14,183
2010	16,121	16,330

Tab 4
Heating Degree Days

Month Year	January	February	March	April	May	September	October	November	December
Jan-91	735	0	0	0	0	0	0	0	0
Feb-91	0	562	0	0	0	0	0	0	0
Mar-91	0	0	498	0	0	0	0	0	0
Apr-91	0	0	0	276	0	0	0	0	0
May-91	0	0	0	0	101	0	0	0	0
Jun-91	0	0	0	0	0	0	0	0	0
Jul-91	0	0	0	0	0	0	0	0	0
Aug-91	0	0	0	0	0	0	0	0	0
Sep-91	0	0	0	0	0	118	0	0	0
Oct-91	0	0	0	0	0	0	230	0	0
Nov-91	0	0	0	0	0	0	0	469	0
Dec-91	0	0	0	0	0	0	0	0	616
Jan-92	677	0	0	0	0	0	0	0	0
Feb-92	0	623	0	0	0	0	0	0	0
Mar-92	0	0	575	0	0	0	0	0	0
Apr-92	0	0	0	376	0	0	0	0	0
May-92	0	0	0	0	168	0	0	0	0
Jun-92	0	0	0	0	0	0	0	0	0
Jul-92	0	0	0	0	0	0	0	0	0
Aug-92	0	0	0	0	0	0	0	0	0
Sep-92	0	0	0	0	0	109	0	0	0
Oct-92	0	0	0	0	0	0	315	0	0
Nov-92	0	0	0	0	0	0	0	447	0
Dec-92	0	0	0	0	0	0	0	0	602
Jan-93	666	0	0	0	0	0	0	0	0
Feb-93	0	715	0	0	0	0	0	0	0
Mar-93	0	0	619	0	0	0	0	0	0
Apr-93	0	0	0	343	0	0	0	0	0
May-93	0	0	0	0	167	0	0	0	0
Jun-93	0	0	0	0	0	0	0	0	0
Jul-93	0	0	0	0	0	0	0	0	0
Aug-93	0	0	0	0	0	0	0	0	0
Sep-93	0	0	0	0	0	143	0	0	0
Oct-93	0	0	0	0	0	0	305	0	0
Nov-93	0	0	0	0	0	0	0	448	0
Dec-93	0	0	0	0	0	0	0	0	637
Jan-94	906	0	0	0	0	0	0	0	0
Feb-94	0	730	0	0	0	0	0	0	0
Mar-94	0	0	578	0	0	0	0	0	0
Apr-94	0	0	0	318	0	0	0	0	0
May-94	0	0	0	0	206	0	0	0	0
Jun-94	0	0	0	0	0	0	0	0	0
Jul-94	0	0	0	0	0	0	0	0	0
Aug-94	0	0	0	0	0	0	0	0	0
Sep-94	0	0	0	0	0	81	0	0	0
Oct-94	0	0	0	0	0	0	238	0	0
Nov-94	0	0	0	0	0	0	0	369	0
Dec-94	0	0	0	0	0	0	0	0	559
Jan-95	647	0	0	0	0	0	0	0	0
Feb-95	0	696	0	0	0	0	0	0	0
Mar-95	0	0	499	0	0	0	0	0	0
Apr-95	0	0	0	403	0	0	0	0	0
May-95	0	0	0	0	152	0	0	0	0
Jun-95	0	0	0	0	0	0	0	0	0
Jul-95	0	0	0	0	0	0	0	0	0
Aug-95	0	0	0	0	0	0	0	0	0
Sep-95	0	0	0	0	0	116	0	0	0
Oct-95	0	0	0	0	0	0	217	0	0
Nov-95	0	0	0	0	0	0	0	514	

Jan-97	743	0	0	0	0	0	0	0	0
Feb-97	0	573	0	0	0	0	0	0	0
Mar-97	0	0	559	0	0	0	0	0	0
Apr-97	0	0	0	371	0	0	0	0	0
May-97	0	0	0	0	266	0	0	0	0
Jun-97	0	0	0	0	0	0	0	0	0
Jul-97	0	0	0	0	0	0	0	0	0
Aug-97	0	0	0	0	0	0	0	0	0
Sep-97	0	0	0	0	0	84	0	0	0
Oct-97	0	0	0	0	0	0	264	0	0
Nov-97	0	0	0	0	0	0	0	481	0
Dec-97	0	0	0	0	0	0	0	0	595
Jan-98	608	0	0	0	0	0	0	0	0
Feb-98	0	505	0	0	0	0	0	0	0
Mar-98	0	0	493	0	0	0	0	0	0
Apr-98	0	0	0	289	0	0	0	0	0
May-98	0	0	0	0	68	0	0	0	0
Jun-98	0	0	0	0	0	0	0	0	0
Jul-98	0	0	0	0	0	0	0	0	0
Aug-98	0	0	0	0	0	0	0	0	0
Sep-98	0	0	0	0	0	45	0	0	0
Oct-98	0	0	0	0	0	0	226	0	0
Nov-98	0	0	0	0	0	0	0	394	0
Dec-98	0	0	0	0	0	0	0	0	531
Jan-99	762	0	0	0	0	0	0	0	0
Feb-99	0	546	0	0	0	0	0	0	0
Mar-99	0	0	565	0	0	0	0	0	0
Apr-99	0	0	0	301	0	0	0	0	0
May-99	0	0	0	0	105	0	0	0	0
Jun-99	0	0	0	0	0	0	0	0	0
Jul-99	0	0	0	0	0	0	0	0	0
Aug-99	0	0	0	0	0	0	0	0	0
Sep-99	0	0	0	0	0	67	0	0	0
Oct-99	0	0	0	0	0	0	282	0	0
Nov-99	0	0	0	0	0	0	0	372	0
Dec-99	0	0	0	0	0	0	0	0	591
Jan-00	734	0	0	0	0	0	0	0	0
Feb-00	0	603	0	0	0	0	0	0	0
Mar-00	0	0	422	0	0	0	0	0	0
Apr-00	0	0	0	343	0	0	0	0	0
May-00	0	0	0	0	134	0	0	0	0
Jun-00	0	0	0	0	0	0	0	0	0
Jul-00	0	0	0	0	0	0	0	0	0
Aug-00	0	0	0	0	0	0	0	0	0
Sep-00	0	0	0	0	0	111	0	0	0
Oct-00	0	0	0	0	0	0	217	0	0
Nov-00	0	0	0	0	0	0	0	440	0
Dec-00	0	0	0	0	0	0	0	0	805
Jan-01	680	0	0	0	0	0	0	0	0
Feb-01	0	588	0	0	0	0	0	0	0
Mar-01	0	0	574	0	0	0	0	0	0
Apr-01	0	0	0	277	0	0	0	0	0
May-01	0	0	0	0	119	0	0	0	0
Jun-01	0	0	0	0	0	0	0	0	0
Jul-01	0	0	0	0	0	0	0	0	0
Aug-01	0	0	0	0	0	0	0	0	0
Sep-01	0	0	0	0	0	95	0	0	0
Oct-01	0	0	0	0	0	0	236	0	0
Nov-01	0	0	0	0	0	0	0	321	0
Dec-01	0	0	0	0	0	0	0	0	526
Jan-02	577	0	0	0	0	0	0	0	0
Feb-02	0	538	0	0	0	0	0	0	0
Mar-02	0	0	540	0	0	0	0	0	0
Apr-02	0	0	0	319	0	0	0	0	0
May-02	0	0	0	0	218	0	0	0	0
Jun-02	0	0	0	0	0	0	0	0	0
Jul-02	0	0	0	0	0	0	0	0	0
Aug-02	0	0	0	0	0	0	0	0	0
Sep-02	0	0	0	0	0	28	0	0	0
Oct-02	0	0	0	0	0	0	295	0	0
Nov-02	0	0	0	0	0	0	0	445	0
Dec-02	0	0	0	0	0	0	0	0	635
Jan-03	799	0	0	0	0	0	0	0	0
Feb-03	0	692	0	0	0	0	0	0	0
Mar-03	0	0	557	0	0	0	0	0	0
Apr-03	0	0	0	358	0	0	0	0	0
May-03	0	0	0	0	185	0	0	0	0
Jun-03	0	0	0	0	0	0	0	0	0

[illegible]

Aug-95	0	0	0	0	0	0	0	0
Sep-95	0	0	0	0	0	210	0	0
Oct-95	0	0	0	0	0	0	329	0
Nov-95	0	0	0	0	0	0	0	702
Dec-95	0	0	0	0	0	0	0	0
Jan-96	1,016	0	0	0	0	0	0	906
Feb-96	0	875	0	0	0	0	0	0
Mar-96	0	0	793	0	0	0	0	0
Apr-96	0	0	0	526	0	0	0	0
May-96	0	0	0	0	294	0	0	0
Jun-96	0	0	0	0	0	0	0	0
Jul-96	0	0	0	0	0	0	0	0
Aug-96	0	0	0	0	0	0	0	0
Sep-96	0	0	0	0	0	130	0	0
Oct-96	0	0	0	0	0	0	366	0
Nov-96	0	0	0	0	0	0	0	634
Dec-96	0	0	0	0	0	0	0	0
Jan-97	987	0	0	0	0	0	0	761
Feb-97	0	799	0	0	0	0	0	0
Mar-97	0	0	764	0	0	0	0	0
Apr-97	0	0	0	467	0	0	0	0
May-97	0	0	0	0	337	0	0	0
Jun-97	0	0	0	0	0	0	0	0
Jul-97	0	0	0	0	0	0	0	0
Aug-97	0	0	0	0	0	0	0	0
Sep-97	0	0	0	0	0	154	0	0
Oct-97	0	0	0	0	0	0	363	0
Nov-97	0	0	0	0	0	0	0	595
Dec-97	0	0	0	0	0	0	0	0
Jan-98	852	0	0	0	0	0	0	743
Feb-98	0	610	0	0	0	0	0	0
Mar-98	0	0	646	0	0	0	0	0
Apr-98	0	0	0	361	0	0	0	0
May-98	0	0	0	0	141	0	0	0
Jun-98	0	0	0	0	0	0	0	0
Jul-98	0	0	0	0	0	0	0	0
Aug-98	0	0	0	0	0	0	0	0
Sep-98	0	0	0	0	0	131	0	0
Oct-98	0	0	0	0	0	0	327	0
Nov-98	0	0	0	0	0	0	0	517
Dec-98	0	0	0	0	0	0	0	0
Jan-99	956	0	0	0	0	0	0	732
Feb-99	0	687	0	0	0	0	0	0
Mar-99	0	0	677	0	0	0	0	0
Apr-99	0	0	0	383	0	0	0	0
May-99	0	0	0	0	165	0	0	0
Jun-99	0	0	0	0	0	0	0	0
Jul-99	0	0	0	0	0	0	0	0
Aug-99	0	0	0	0	0	0	0	0
Sep-99	0	0	0	0	0	134	0	0
Oct-99	0	0	0	0	0	0	389	0
Nov-99	0	0	0	0	0	0	0	482
Dec-99	0	0	0	0	0	0	0	0
Jan-00	946	0	0	0	0	0	0	742
Feb-00	0	745	0	0	0	0	0	0
Mar-00	0	0	555	0	0	0	0	0
Apr-00	0	0	0	441	0	0	0	0
May-00	0	0	0	0	218	0	0	0
Jun-00	0	0	0	0	0	0	0	0
Jul-00	0	0	0	0	0	0	0	0
Aug-00	0	0	0	0	0	0	0	0

Sep-00	0	0	0	0	0	193	0	0	0
Oct-00	0	0	0	0	0	0	332	0	0
Nov-00	0	0	0	0	0	0	0	542	0
Dec-00	0	0	0	0	0	0	0	0	972
Jan-01	828	0	0	0	0	0	0	0	0
Feb-01	0	791	0	0	0	0	0	0	0
Mar-01	0	0	679	0	0	0	0	0	0
Apr-01	0	0	0	384	0	0	0	0	0
May-01	0	0	0	0	173	0	0	0	0
Jun-01	0	0	0	0	0	0	0	0	0
Jul-01	0	0	0	0	0	0	0	0	0
Aug-01	0	0	0	0	0	0	0	0	0
Sep-01	0	0	0	0	0	155	0	0	0
Oct-01	0	0	0	0	0	0	337	0	0
Nov-01	0	0	0	0	0	0	0	450	0
Dec-01	0	0	0	0	0	0	0	0	655
Jan-02	783	0	0	0	0	0	0	0	0
Feb-02	0	706	0	0	0	0	0	0	0
Mar-02	0	0	746	0	0	0	0	0	0
Apr-02	0	0	0	447	0	0	0	0	0
May-02	0	0	0	0	299	0	0	0	0
Jun-02	0	0	0	0	0	0	0	0	0
Jul-02	0	0	0	0	0	0	0	0	0
Aug-02	0	0	0	0	0	0	0	0	0
Sep-02	0	0	0	0	0	99	0	0	0
Oct-02	0	0	0	0	0	0	440	0	0
Nov-02	0	0	0	0	0	0	0	612	0
Dec-02	0	0	0	0	0	0	0	0	738
Jan-03	979	0	0	0	0	0	0	0	0
Feb-03	0	869	0	0	0	0	0	0	0
Mar-03	0	0	718	0	0	0	0	0	0
Apr-03	0	0	0	488	0	0	0	0	0
May-03	0	0	0	0	200	0	0	0	0
Jun-03	0	0	0	0	0	0	0	0	0
Jul-03	0	0	0	0	0	0	0	0	0
Aug-03	0	0	0	0	0	0	0	0	0
Sep-03	0	0	0	0	0	120	0	0	0
Oct-03	0	0	0	0	0	0	369	0	0
Nov-03	0	0	0	0	0	0	0	519	0
Dec-03	0	0	0	0	0	0	0	0	723
Jan-04	1,086	0	0	0	0	0	0	0	0
Feb-04	0	763	0	0	0	0	0	0	0
Mar-04	0	0	625	0	0	0	0	0	0
Apr-04	0	0	0	443	0	0	0	0	0
May-04	0	0	0	0	252	0	0	0	0
Jun-04	0	0	0	0	0	0	0	0	0
Jul-04	0	0	0	0	0	0	0	0	0
Aug-04	0	0	0	0	0	0	0	0	0
Sep-04	0	0	0	0	0	92	0	0	0
Oct-04	0	0	0	0	0	0	329	0	0
Nov-04	0	0	0	0	0	0	0	497	0
Dec-04	0	0	0	0	0	0	0	0	841
Jan-05	970	0	0	0	0	0	0	0	0
Feb-05	0	723	0	0	0	0	0	0	0
Mar-05	0	0	707	0	0	0	0	0	0
Apr-05	0	0	0	431	0	0	0	0	0
May-05	0	0	0	0	225	0	0	0	0
Jun-05	0	0	0	0	0	0	0	0	0
Jul-05	0	0	0	0	0	0	0	0	0
Aug-05	0	0	0	0	0	0	0	0	0
Sep-05	0	0	0	0	0	164	0	0	0

Oct-05	0	0	0	0	0	0	368	0	0
Nov-05	0	0	0	0	0	0	0	560	0
Dec-05	0	0	0	0	0	0	0	0	806
Jan-06	933	0	0	0	0	0	0	0	0
Feb-06	0	789	0	0	0	0	0	0	0
Mar-06	0	0	688	0	0	0	0	0	0
Apr-06	0	0	0	430	0	0	0	0	0
May-06	0	0	0	0	224	0	0	0	0
Jun-06	0	0	0	0	0	0	0	0	0
Jul-06	0	0	0	0	0	0	0	0	0
Aug-06	0	0	0	0	0	0	0	0	0
Sep-06	0	0	0	0	0	164	0	0	0
Oct-06	0	0	0	0	0	0	367	0	0
Nov-06	0	0	0	0	0	0	0	559	0
Dec-06	0	0	0	0	0	0	0	0	805
Jan-07	923	0	0	0	0	0	0	0	0
Feb-07	0	783	0	0	0	0	0	0	0
Mar-07	0	0	681	0	0	0	0	0	0
Apr-07	0	0	0	426	0	0	0	0	0
May-07	0	0	0	0	223	0	0	0	0
Jun-07	0	0	0	0	0	0	0	0	0
Jul-07	0	0	0	0	0	0	0	0	0
Aug-07	0	0	0	0	0	0	0	0	0
Sep-07	0	0	0	0	0	161	0	0	0
Oct-07	0	0	0	0	0	0	364	0	0
Nov-07	0	0	0	0	0	0	0	555	0
Dec-07	0	0	0	0	0	0	0	0	796
Jan-08	807	0	0	0	0	0	0	0	0
Feb-08	0	822	0	0	0	0	0	0	0
Mar-08	0	0	736	0	0	0	0	0	0
Apr-08	0	0	0	379	0	0	0	0	0
May-08	0	0	0	0	271	0	0	0	0
Jun-08	0	0	0	0	0	0	0	0	0
Jul-08	0	0	0	0	0	0	0	0	0
Aug-08	0	0	0	0	0	0	0	0	0
Sep-08	0	0	0	0	0	142	0	0	0
Oct-08	0	0	0	0	0	0	349	0	0
Nov-08	0	0	0	0	0	0	0	537	0
Dec-08	0	0	0	0	0	0	0	0	871
Jan-09	993	0	0	0	0	0	0	0	0
Feb-09	0	762	0	0	0	0	0	0	0
Mar-09	0	0	666	0	0	0	0	0	0
Apr-09	0	0	0	419	0	0	0	0	0
May-09	0	0	0	0	264	0	0	0	0
Jun-09	0	0	0	0	0	0	0	0	0
Jul-09	0	0	0	0	0	0	0	0	0
Aug-09	0	0	0	0	0	0	0	0	0
Sep-09	0	0	0	0	0	107	0	0	0
Oct-09	0	0	0	0	0	0	396	0	0
Nov-09	0	0	0	0	0	0	0	434	0
Dec-09	0	0	0	0	0	0	0	0	800
Jan-10	851	0	0	0	0	0	0	0	0
Feb-10	0	718	0	0	0	0	0	0	0
Mar-10	0	0	505	0	0	0	0	0	0
Apr-10	0	0	0	318	0	0	0	0	0
May-10	0	0	0	0	162	0	0	0	0
Jun-10	0	0	0	0	0	0	0	0	0
Jul-10	0	0	0	0	0	0	0	0	0
Aug-10	0	0	0	0	0	0	0	0	0
Sep-10	0	0	0	0	0	170	0	0	0
Oct-10	0	0	0	0	0	0	338	0	0

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-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
1	Monthly Charge - All Zones	\$12.00	\$2.00	\$14.00
	Monthly Delivery Charge - Western, Northern, Eastern			
2	First 100 m3	10.6652 (1)	(0.9799)	9.6853
3	Next 200 m3	9.9711 (1)	(0.9229)	9.0482
4	Next 200 m3	9.4982 (1)	(0.8841)	8.6141
5	Next 500 m3	9.0915 (1)	(0.8508)	8.2407
6	Over 1,000 m3	8.0632 (1)	(0.0701)	7.9931
	Monthly Delivery Charge - Fort Frances			
7	First 100 m3	10.6652 (1)	(0.9799)	9.6853
8	Next 200 m3	9.9711 (1)	(0.9229)	9.0482
9	Next 200 m3	9.4982 (1)	(0.8841)	8.6141
10	Next 500 m3	9.0915 (1)	(0.8508)	8.2407
11	Over 1,000 m3	5.1237 (1)	(0.0864)	5.0373
	Gas Transportation Service			
12	Fort Frances	1.1673 (2)	2.0947	3.2620 (3)
13	Western Zone	1.2826 (2)	2.0947	3.3773 (3)
14	Northern Zone	2.0294 (2)	2.0947	4.1241 (3)
15	Eastern Zone	2.6781 (2)	2.0947	4.7728 (3)
	Storage Service			
16	Fort Frances	2.4393 (4)	(0.8937)	1.5456 (5)
17	Western Zone	2.5145 (4)	(0.8937)	1.6208 (5)
18	Northern Zone	2.9666 (4)	(0.8937)	2.0729 (5)
19	Eastern Zone	3.3534 (4)	(0.8937)	2.4597 (5)
	Commodity Cost of Gas and Fuel			
20	Fort Frances	30.3576 (6)	(1.8451)	28.5125 (7)
21	Western Zone	30.6139 (6)	(1.8451)	28.7688 (7)
22	Northern Zone	30.9706 (6)	(1.8451)	29.1255 (7)
23	Eastern Zone	31.2631 (6)	(1.8451)	29.4180 (7)

Notes:(1) Includes Temporary charge of 0.1142 cents / m³ expiring Jan 1, 2005.(2) Includes Prospective Recovery of 0.1873, (0.1696) and 0.0243 cents / m³ and a Temporary credit of (2.0947) cents / m³ expiring Jan. 1, 2005.(3) Includes Prospective Recovery of 0.1873, (0.1696) and 0.0243 cents / m³.(4) Includes Prospective Recovery of (0.3840) and (0.0008) cents / m³ and a Temporary charge of 0.8937 cents / m³ expiring Jan. 1, 2005.(5) Includes Prospective Recovery of (0.3840) and (0.0008) cents / m³.(6) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³ and a Temporary charge of 1.8451 cents / m³ expiring Jan. 1, 2005.(7) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) 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-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m3	6.0257 (1)	0.9236	6.9493
3	Next 9,000 m3	4.5843 (1)	0.9217	5.5060
4	Next 20,000 m3	3.7644 (1)	0.9206	4.6850
5	Next 70,000 m3	3.2143 (1)	0.9198	4.1341
6	Over 100,000 m3	1.2090 (1)	0.9172	2.1262
	Gas Transportation Service			
7	Fort Frances	0.3391 (2)	2.7795	3.1186 (3)
8	Western Zone	0.4544 (2)	2.7795	3.2339 (3)
9	Northern Zone	1.2012 (2)	2.7795	3.9807 (3)
10	Eastern Zone	1.8499 (2)	2.7795	4.6294 (3)
	Storage Service			
11	Fort Frances	1.3575 (4)	(0.4483)	0.9092 (5)
12	Western Zone	1.4327 (4)	(0.4483)	0.9844 (5)
13	Northern Zone	1.8848 (4)	(0.4483)	1.4365 (5)
14	Eastern Zone	2.2716 (4)	(0.4483)	1.8233 (5)
	Commodity Cost of Gas and Fuel			
15	Fort Frances	30.3576 (6)	(1.8451)	28.5125 (7)
16	Western Zone	30.6139 (6)	(1.8451)	28.7688 (7)
17	Northern Zone	30.9706 (6)	(1.8451)	29.1255 (7)
18	Eastern Zone	31.2631 (6)	(1.8451)	29.4180 (7)

Notes:

- (1) Includes Temporary credit of (0.9144) cents / m³ expiring Jan. 1, 2005.
(2) Includes Prospective Recovery of 0.1872, (0.1089) and 0.0224 cents / m³ and a Temporary credit of (2.7795) cents/ m³ expiring Jan. 1, 2005.
(3) Includes Prospective Recovery of 0.1872, (0.1089) and 0.0224 cents / m³.
(4) Includes Prospective Recovery of (0.2741) and (0.0031) cents / m³ and a Temporary charge of 0.4483 cents / m³ expiring Jan. 1, 2005.
(5) Includes Prospective Recovery of (0.2741) and (0.0031) cents / m³.
(6) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³ and a Temporary charge of 1.8451 cents / m³ expiring Jan. 1, 2005.
(7) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³.

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 16 - Small Volume Interruptible Service

Line No.	Particulars (cents/m ³)	EB-2004-0416 Approved October 1, 2004	Rate Change (b)	RP-2003-0063 Approved January 1, 2005
		Rate (a)		Rate (c)
1	Monthly Charge	\$70.00		\$70.00
2	Monthly Delivery Charge *			
	All Zones	5.9807 (1)	(0.7575)	5.2232
	Gas Supply Charges - Summer (Apr. 16 - Oct 31) *			
3	Fort Frances	30.3026 (2)		30.3026 (2)
4	Western Zone	30.5589 (2)		30.5589 (2)
5	Northern Zone	30.9156 (2)		30.9156 (2)
6	Eastern Zone	31.2081 (2)		31.2081 (2)
	Gas Supply Charges - Winter (Nov 1 - Apr. 15) *			
7	Fort Frances	32.4025 (2)		32.4025 (2)
8	Western Zone	32.8388 (2)		32.8388 (2)
9	Northern Zone	34.3755 (2)		34.3755 (2)
10	Eastern Zone	35.6983 (2)		35.6983 (2)

Notes:

(1) Includes Temporary charge of 0.7575 cents / m³ expiring Jan 1, 2005.

(2) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³.

* See Appendix C

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-2004-0416 Approved October 1, 2004	Rate Change (b)	RP-2003-0063 Approved January 1, 2005
		Rate (a)		Rate (c)
1	Monthly Charge	\$780.00		\$780.00
	Delivery Demand Charge			
2	First 70,000 m ³	18.9962		18.9962
3	All over 70,000 m ³	11.4267		11.4267
	Delivery Commodity Charge			
4	First 852,000 m ³	0.2201 (1)	0.0446	0.2647
5	All over 852,000 m ³	0.1611 (1)	0.0446	0.2057
	Monthly Gas Supply Demand Charge			
6	Fort Frances	24.5785 (2)		24.5785 (2)
7	Western Zone	28.1735 (2)		28.1735 (2)
8	Northern Zone	48.7175 (2)		48.7175 (2)
9	Eastern Zone	66.5855 (2)		66.5855 (2)
	Commodity Transportation 1			
10	Fort Frances	1.8917 (3)	0.8934	2.7851 (4)
11	Western Zone	1.9617 (3)	0.8934	2.8551 (4)
12	Northern Zone	2.4417 (3)	0.8934	3.3351 (4)
13	Eastern Zone	2.8517 (3)	0.8934	3.7451 (4)
	Commodity Transportation 2			
14	Fort Frances	0.0938 (4)		0.0938 (4)
15	Western Zone	0.0797 (4)		0.0797 (4)
16	Northern Zone	0.1383 (4)		0.1383 (4)
17	Eastern Zone	0.1881 (4)		0.1881 (4)
	Gas Commodity Charge			
18	Fort Frances	30.4321 (5)	(1.8451)	28.5870 (6)
19	Western Zone	30.6891 (5)	(1.8451)	28.8440 (6)
20	Northern Zone	31.0467 (5)	(1.8451)	29.2016 (6)
21	Eastern Zone	31.3400 (5)	(1.8451)	29.4949 (6)
	Bundled Storage Service (\$/GJ)			
22	Monthly Demand Charge	11.500 (7)	(1.757)	9.743 (8)
23	Commodity Charge	0.236		0.236

Notes:

- (1) Includes Temporary credit of (0.0444) cents / m³ expiring Jan 1, 2005.
- (2) Includes Prospective Recovery of (1.7982) and (0.2293) cents / m³.
- (3) Includes Prospective Recovery of 0.002, (0.0734) and 0.0497 cents/ m³ and a Temporary credit of (0.8934) cents / m³ expiring Jan. 1, 2005.
- (4) Includes Prospective Recovery of 0.002, (0.0734) and 0.0497 cents/ m³.
- (5) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³ and a Temporary charge of 1.8451 cents / m³ expiring Jan. 1, 2005.
- (6) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³.
- (7) Includes Prospective Recoveries of (1.907) and (0.170) \$/GJ and a Temporary Charge of 1.757 \$/GJ expiring Jan 1, 2005
- (8) Includes Prospective Recoveries of (1.907) and (0.170) \$/GJ.

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-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
1	Monthly Charge	\$780.00		\$780.00
2	Delivery Demand Charge All Zones	11.2304		11.2304
3	Delivery Commodity Charge All Zones	0.2291 (1)	(0.0308)	0.1983
4	Monthly Gas Supply Demand Charge Fort Frances	47.0904		47.0904
5	Western Zone	51.2844		51.2844
6	Northern Zone	75.2534		75.2534
7	Eastern Zone	96.0984		96.0984
8	Commodity Transportation 1 Fort Frances	5.2600		5.2600
9	Western Zone	5.3100		5.3100
10	Northern Zone	5.6700		5.6700
11	Eastern Zone	5.9800		5.9800
12	Commodity Transportation 2 Fort Frances	0.1155		0.1155
13	Western Zone	0.1014		0.1014
14	Northern Zone	0.1600		0.1600
15	Eastern Zone	0.2098		0.2098
16	Gas Commodity Charge Fort Frances	30.4321 (2)	(1.8451)	28.5870 (3)
17	Western Zone	30.6891 (2)	(1.8451)	28.8440 (3)
18	Northern Zone	31.0467 (2)	(1.8451)	29.2016 (3)
19	Eastern Zone	31.3400 (2)	(1.8451)	29.4949 (3)
20	Bundled Storage Service (\$/GJ) Monthly Demand Charge	11.500 (4)	(1.757)	9.743 (5)
21	Commodity Charge	0.236		0.236

Notes:

(1) Includes Temporary charge of 0.0308 cents / m³ expiring on Jan. 1, 2005.

(2) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³ and a Temporary charge of 1.8451 cents / m³ expiring Jan. 1, 2005.

(3) Includes Prospective Recoveries of 0.3417, 1.0620, (0.1153) and (1.2401) cents / m³.

(4) Includes Prospective Recoveries of (1.907) and (0.170) \$/GJ and a Temporary Charge of 1.757 \$/GJ expiring Jan. 1, 2005

(5) Includes Prospective Recoveries of (1.907) and (0.170) \$/GJ

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 25 - Large Volume Interruptible Service

Line No.	Particulars (cents/m ³)	EB-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
1	Monthly Charge	\$190.00		\$190.00
2	Delivery Charge - All Zones *			
	Maximum	2.9726 (1)	(0.1471)	2.8255
	Gas Supply Charges 25 *			
	Fort Frances			
3	Minimum	13.7545		13.7545
4	Maximum	63.6890		63.6890
	Western Zone			
5	Minimum	13.8788		13.8788
6	Maximum	64.7046		64.7046
	Northern Zone			
7	Minimum	14.1233		14.1233
8	Maximum	67.0257		67.0257
	Eastern Zone			
9	Minimum	14.3135		14.3135
10	Maximum	68.9354		68.9354

Notes:

(1) Includes Temporary charge of 0.1477 cents / m³ expiring on Jan. 1, 2005.

* See Appendix C

UNION GAS LIMITED
Northern & Eastern Operations Area
Summary of Changes to Sales Rates
Rate 77 - Wholesale Transportation Service

Line No.	Particulars (cents/m ³)	EB-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
1	Monthly Charge	\$145.00		\$145.00
	Delivery Demand Charge			
2	Fort Frances	29.2879 (1)	(1.0270)	28.2609
3	Western Zone	29.2879 (1)	(1.0270)	28.2609
4	Northern Zone	29.2879 (1)	(1.0270)	28.2609
5	Eastern Zone	29.2879 (1)	(1.0270)	28.2609

Notes:

(1) Includes Temporary charge of 1.027 cents / m³ / d expiring on Jan 1, 2005.

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

Line No.	Particulars (cents/m ³)	EB-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
	<u>Utility Sales</u>			
1	Commodity and Fuel	29.4001 (1)	0.1548	29.5549 (2)
2	Transportation	4.0549		4.0549
3	Total Gas Supply Commodity Charge	33.4550	0.1548	33.6098
	<u>M4 Firm comm/ind</u>			
4	Minimum annual gas supply commodity charge	5.5186		5.5186
	<u>M5A Interruptible comm/ind contract</u>			
5	Annual minimum gas supply commodity charge	5.5186		5.5186
	<u>M6A Seasonal comm/ind contract/day</u>			
6	Monthly minimum gas supply commodity charge	\$90.72		\$90.72
	<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	34.598		34.598
8	Firm backstop gas	4.588		4.588
	Commodity charges:			
9	Gas supply	7.777		7.777
10	Backstop gas	10.658	(0.006)	10.652
11	Reasonable Efforts Backstop Gas	10.834	(0.1830)	10.651
12	Supplemental Inventory	Note (3)		Note (3)
13	Supplemental Gas Sales Service (cents / m ³)	42.8478	(0.0229)	42.8249
14	Failure to Deliver	3.343	(0.1830)	3.160
15	Delivery Commitment Credit (DCC) for all obligated deliveries	(0.068)	0.0230	(0.045)
16	Discretionary Gas Supply Service (DGSS)	Note (4)		Note (4)

Notes:

- (1) Includes Prospective Recovery unit rate of 0.3417, 0.9892, (0.4766) and (0.6257) cents/ m³ and Temporary credit of (0.1548) cents/ m³ expiring on Jan. 1, 2005.
- (2) Includes Prospective Recovery unit rate of 0.3417, 0.9892, (0.4766) and (0.6257) cents/ m³.
- (3) 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.
- (4) Reflects the "back to back" price plus gas supply administration charge.

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

		EB-2004-0416 Approved October 1, 2004		RP-2003-0063 Approved January 1, 2005
Line No.	Particulars (cents/m ³)	Rate (a)	Rate Change (b)	Rate (c)
<u>M2 General Service Rate</u>				
1	Monthly Charge	\$12.00	\$2.00	\$14.00
Monthly delivery commodity charge:				
2	First 1 400 m ³	6.2790 (1)	(0.5162)	5.7628 (2)
3	Next 4 600 m ³	4.5073 (1)	(0.3594)	4.1479 (2)
4	Next 124 000 m ³	3.1995 (1)	(0.2437)	2.9558 (2)
5	Next 270 000 m ³	2.1472 (1)	0.0730	2.2202 (2)
6	All over 400 000 m ³	2.0044 (1)	0.0719	2.0763 (2)
7	Storage Service	1.0385 (3)	(0.0841)	0.9544
<u>M4 Firm comm/ind contract rate</u>				
Monthly demand charge:				
8	First 8 450 m ³	46.9922		46.9922
9	Next 19 700 m ³	17.5809		17.5809
10	All over 28 150 m ³	13.8932		13.8932
Monthly delivery commodity charge:				
11	First block	1.1485 (4)	(0.2424)	0.9061 (5)
12	All remaining use	0.7454 (4)	(0.2424)	0.5030 (5)
13	Minimum annual delivery commodity charge	1.3966 (4)	(0.2424)	1.1542 (5)
<u>M5A interruptible comm/ind contract</u>				
<u>Firm contracts</u>				
14	Monthly demand charge	25.5770		25.5770
15	Monthly delivery commodity charge	1.8775 (6)	(0.1070)	1.7705 (7)
<u>Interruptible contracts</u>				
16	Monthly Charge	\$500.00		\$500.00
Daily delivery commodity charge:				
17	4 800 m ³ to 17 000 m ³	2.1636 (8)	(0.1070)	2.0566 (9)
18	17 000 m ³ to 30 000 m ³	2.0337 (8)	(0.1070)	1.9267 (9)
19	30 000 m ³ to 50 000 m ³	1.9654 (8)	(0.1070)	1.8584 (9)
20	50 000 m ³ to 70 000 m ³	1.9175 (8)	(0.1070)	1.8105 (9)
21	70 000 m ³ to 100 000 m ³	1.8832 (8)	(0.1070)	1.7762 (9)
22	100 000 m ³ to 140 870 m ³	1.8495 (8)	(0.1070)	1.7425 (9)
23	Annual minimum delivery commodity charge	2.4117 (8)	(0.1070)	2.3047 (9)
<u>M6A Seasonal comm/ind contract</u>				
24	Monthly delivery commodity charge	1.3569		1 3569
25	Monthly min. delivery commodity charge	\$26.38		\$26.38

Notes:

- (1) Includes Prospective Recovery of 0.1851, (0.2031) and 0.0036 cents/ m³ and Temporary credit of (0.1718) cents/ m³ expiring on Jan 1, 2005
- (2) Includes Prospective Recovery of 0.1851, (0.2031) and 0.0036 cents/ m³.
- (3) Includes Temporary charge of 0.0841 cents / m³ expiring on Jan 1, 2005.
- (4) Includes Prospective Recovery of 0.1114, (0.0748) and 0.0003 cents/ m³ and Temporary charge of 0.1697 cents/ m³ expiring on Jan 1, 2005.
- (5) Includes Prospective Recovery of 0.1114, (0.0748) and 0.0003 cents/ m³.
- (6) Temporary charge of 0.1051 cents/ m³ expiring Jan 1, 2005. (0.5439) cents/m³ refunded monthly if 2 point balancing is currently in place. Also includes Prospective Recoveries of 0.1747 cents/m³ and 0.0181 cents/ m³ associated with load balancing costs will be refunded monthly to those customers with 2 point balancing agreements currently in place.
- (7) Includes Prospective Recovery of 0.1747 and 0.0181 cents/ m³ associated with load balancing costs. This will be refunded monthly to those customers with 2 point balancing agreement currently in place.
- (8) Temporary charge of 0.1051 cents/ m³ expiring Jan 1, 2005. (0.5439) cents/m³ refunded monthly if 2 point balancing is currently in place. Also includes Prospective Recoveries of 0.1747, 0.0181 and (0.0025) cents/ m³ associated with load balancing costs will be refunded monthly to those customers with 2 point balancing agreements currently in place.
- (9) Includes Prospective Recovery of 0.1747, 0.0181 and (0.0025) cents/ m³ associated with load balancing costs. This will be refunded monthly to those customers with 2 point balancing agreements currently in place.

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

Line No.	Particulars (cents/m ³)	EB-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)		Rate (c)
	<u>M7 Special large volume contract</u>			
	<u>Firm</u>			
1	Monthly demand charge	24.8644		24.8644
2	Monthly delivery commodity charge	0.3148 (1)	(0.0376)	0.2772 (1)
	<u>Interruptible *</u>			
3	Monthly delivery commodity charge: Maximum	2.6504 (1)	(0.0376)	2.6128 (1)
	<u>Seasonal *</u>			
4	Monthly delivery commodity charge: Maximum	2.4063 (1)	(0.0376)	2.3687 (1)
	<u>M9 Large wholesale service</u>			
5	Monthly demand charge	20.0910	(1.4026)	18.6884
6	Monthly delivery commodity charge	0.5451 (2)	(0.1311)	0.4140 (3)
	<u>M10 Small wholesale service</u>			
7	Monthly delivery commodity charge	2.9579 (4)	0.1375	3.0954

Notes:

- (1) Includes Prospective Recoveries of 0.0178 and (0.0007) cents/ m³.
(2) Includes Prospective Recovery of (0.1093) cents/ m³ and a Temporary charge of 0.1311 cents/m³ expiring on Jan 1, 2005.
(3) Includes Prospective Recovery of (0.1093) cents/ m³.
(4) Includes Temporary credit of (0.5011) cents/m³ expiring on Jan 1, 2005.

* See Appendix C

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

Line No.	Particulars	EB-2004-0416 Approved October 1, 2004	Rate Change (b)	RP-2003-0063 Approved January 1, 2005
		Rate (a)		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 withdrawal			
2	Union provides deliverability inventory	1.966		1.966
3	Customer provides deliverability inventory	1.023		1.023
4	Firm incremental injection	1.023		1.023
5	Interruptible withdrawal	1.023		1.023
	Commodity charges:			
6	Withdrawal	0.056		0.056
7	Customer provides compressor fuel	0.004		0.004
8	Injection	0.056		0.056
9	Customer provides compressor fuel	0.004		0.004
10	Storage fuel ratio- Cust. provides fuel	0.631%		0.631%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge first 140.870 m ³	16.9379		16.9379
12	Monthly demand charge all over 140.870 m ³	12.2359		12.2359
	Commodity charges:			
13	Firm- Union supplies compressor fuel first 2,360,653 m ³	0.3608	(0.0229)	0.3379
14	Union supplies compressor fuel all over 2,360,653 m ³	0.3055	(0.0229)	0.2826
15	Customer provides compressor fuel first 2,360,653 m ³	0.1793	(0.0229)	0.1564
16	Customer provides compressor fuel all over 2,360,653 m ³	0.1240	(0.0229)	0.1011
	Interruptible: *			
17	Maximum	2.6504	(0.0376)	2.6128
18	Maximum customer provides comp. fuel	2.5951	(0.0376)	2.5575
19	Transportation fuel ratio- Cust. provides fuel	0.584%		0.584%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection May 1 to Oct 31	0.155		0.155
21	Customer provides compressor fuel	0.069		0.069
22	Withdrawals Nov 1 to Apr 30	0.155		0.155
23	Customer provides compressor fuel	0.069		0.069
24	Transportation commodity charge (cents / m ³)	0.9176	(0.0229)	0.8947
25	Customer provides compressor fuel	0.7362	(0.0229)	0.7133
26	<u>Monthly Charge</u>	\$1,800		\$1,800

* See Appendix C

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

Line No.	Particulars	EB-2004-0416 Approved October 1, 2004 Rate (a)	Rate Change (b)	RP-2003-0063 Approved January 1, 2005 Rate (c)
	<u>T3 Storage and Transportation</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.010		0.010
	Firm withdrawal			
2	Union provides deliverability inventory	1.966		1.966
3	Customer provides deliverability inventory	1.023		1.023
4	Firm incremental injection	1.023		1.023
5	Interruptible withdrawal	1.023		1.023
	Commodity charges :			
6	Withdrawal	0.056		0.056
7	Customer provides compressor fuel	0.004		0.004
8	Injection	0.056		0.056
9	Customer provides compressor fuel	0.004		0.004
10	Storage fuel ratio- Cust. provides fuel	0.631%		0.631%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge	16.5896	(1.7875)	14.8021
	Commodity charges			
12	Firm- Union supplies compressor fuel	0.3850 (1)	(0.1303)	0.2547
13	Customer provides compressor fuel	0.2036 (1)	(0.1303)	0.0733
14	Transportation fuel ratio- Cust. provides fuel	0.584%		0.584%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
15	Injection	0.155		0.155
16	Customer provides compressor fuel	0.069		0.069
17	Withdrawals	0.155		0.155
18	Customer provides compressor fuel	0.069		0.069
19	Transportation commodity charge (cents / m ³)	0.9304	(0.1891)	0.7413
20	Customer provides compressor fuel (cents / m ³)	0.7490	(0.1891)	0.5599
	<u>Monthly Charge</u>			
21	City of Kitchener	\$15.083		\$15.083
22	Natural Resource Gas	\$1.417		\$1.417
23	Six Nations	\$250		\$250

Notes:

(1) Includes Temporary charge of 0.1303 cents/ m³ expiring on Jan. 1, 2005.

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

Line No.	Particulars	EB-2004-0416 Approved October 1, 2004 Rate	Rate Change	RP-2003-0063 Approved January 1, 2005 Rate
		(a)	(b)	(c)
	<u>U2 Unbundled Customers</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.022		0.022
2	Incremental firm injection right	0.929		0.929
3	Incremental firm withdrawal right	0.929		0.929
	Commodity charges:			
4	Injection customer provides compressor fuel	0.013		0.013
5	Withdrawal customer provides compressor fuel	0.013		0.013
6	Storage fuel ratio- Cust. provides fuel	0.631%		0.631%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
7	Injection customer provides compressor fuel	0.044		0.044
8	Withdrawal customer provides compressor fuel	0.044		0.044

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

Line No.	Particulars	EB-2004-0416 Approved October 1, 2004 Rate (a)	Rate Change (b)	RP-2003-0063 Approved January 1, 2005 Rate (c)
	<u>U5 Unbundled Customers</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.022		0.022
2	Incremental firm injection right	0.929		0.929
3	Incremental firm withdrawal right	0.929		0.929
	Commodity charges:			
4	Injection customer provides compressor fuel	0.013		0.013
5	Withdrawal customer provides compressor fuel	0.013		0.013
6	Storage fuel ratio- Cust. provides fuel	0.631%		0.631%
	<u>Delivery (cents / m³)</u>			
	<u>Firm contracts</u>			
7	Monthly demand charge	21.4790		21.4790
8	Monthly delivery commodity charge	1.8775 (1)	(0.1070)	1.7705 (2)
9	Transportation fuel ratio- Cust. provides fuel	0.584%		0.584%
	<u>Interruptible contracts</u>			
10	Monthly Charge	\$500.00		\$500.00
	Monthly delivery commodity charge:			
11	4 800 m ³ to 17 000 m ³	1.7743 (1)	(0.1070)	1.6673 (2)
12	17 000 m ³ to 30 000 m ³	1.6444 (1)	(0.1070)	1.5374 (2)
13	30 000 m ³ to 50 000 m ³	1.5761 (1)	(0.1070)	1.4691 (2)
14	50 000 m ³ to 70 000 m ³	1.5282 (1)	(0.1070)	1.4212 (2)
15	70 000 m ³ to 100 000 m ³	1.4939 (1)	(0.1070)	1.3869 (2)
16	100 000 m ³ to 140 870 m ³	1.4602 (1)	(0.1070)	1.3532 (2)
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
17	Injection customer provides compressor fuel	0.044		0.044
18	Withdrawal customer provides compressor fuel	0.044		0.044

Notes:

(1) Includes Prospective Recovery of 0.1747 cents /m³ and 0.0181 cents/ m³ and a Temporary charge of 0.1051 cents/ m³ expiring on Jan 1, 2005.

(2) Includes Prospective Recovery of 0.1747 cents /m³ and 0.0181 cents/ m³.

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

Line No.	Particulars	EB-2004-0416 Approved October 1, 2004 Rate (a)	Rate Change (b)	RP-2003-0063 Approved January 1, 2005 Rate (c)
	<u>U7 Unbundled Customers</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.022		0.022
2	Incremental firm injection right	0.929		0.929
3	Incremental firm withdrawal right	0.929		0.929
	Commodity charges:			
4	Injection customer provides compressor fuel	0.013		0.013
5	Withdrawal customer provides compressor fuel	0.013		0.013
6	Storage fuel ratio- Cust. provides fuel	0.631%		0.631%
	<u>Delivery (cents / m³)</u>			
7	Monthly demand charge first 140,870 m ³	16.9379		16.9379
8	Monthly demand charge all over 140,870 m ³	12.2359		12.2359
	Commodity charges			
9	Firm Customer provides compressor fuel first 2,360,653 m ³	0.1793	(0.0229)	0.1564
10	Firm Customer provides compressor fuel all over 2,360,653 m ³	0.1240	(0.0229)	0.1011
	Interruptible:			
11	Maximum customer provides comp. fuel	2.5951	(0.0376)	2.5575
12	Transportation fuel ratio- Cust. provides fuel	0.584%		0.584%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
13	Injection customer provides compressor fuel	0.044		0.044
14	Withdrawal customer provides compressor fuel	0.044		0.044
15	Transportation commodity charge(cents / m ³)	0.7362	(0.0229)	0.7133
	<u>Other Services & Charges</u>			
16	Monthly Charge	\$1.800		\$1.800

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

Line No.	Particulars	EB-2004-0416	Rate Change	RP-2003-0063
		Approved October 1, 2004 Rate (a)		Approved January 1, 2005 Rate (c)
	<u>U9 Unbundled Customers</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.022		0.022
2	Incremental firm injection right	0.929		0.929
3	Incremental firm withdrawal right	0.929		0.929
	Commodity charges:			
4	Injection customer provides compressor fuel	0.013		0.013
5	Withdrawal customer provides compressor fuel	0.013		0.013
6	Storage fuel ratio- Cust. provides fuel	0.631%		0.631%
	<u>Delivery (cents / m³)</u>			
7	Monthly demand charge	16.5896	(1.7875)	14.8021
	Commodity charges			
8	Firm customer provides compressor fuel	0.2036 (1)	(0.1303)	0.0733
9	Transportation fuel ratio- Cust. provides fuel	0.584%		0.584%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
10	Injection customer provides compressor fuel	0.044		0.044
11	Withdrawal customer provides compressor fuel	0.044		0.044
12	Transportation commodity charge (cents / m ³)	0.7490	(0.1891)	0.5599
	<u>Other Services & Charges</u>			
	Monthly Charge			
13	City of Kitchener	\$15.083		\$15.083
14	NRG	\$1,417		\$1,417
15	Six Nations	\$250		\$250

Notes.

(1) Includes Temporary charge of 0.1303 cents/ m³ expiring on Jan. 1, 2005.

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
	<u>Storage & Transportation Service</u>			
	<u>M12 Service</u>			
	<u>Storage service</u>			
	Monthly demand charges:			
1	Space- Union providing deliverability inventory	0.026		0.026
2	Space- Shipper providing deliverability inventory	0.010		0.010
3	Firm deliverability	1.024		1.024
	Interruptible deliverability			
4	Minimum	n/a		n/a
5	Maximum	3.575		3.575
	Commodity charges:			
6	Injection - Union supplied fuel (includes UFG)	0.056		0.056
7	Injection - Shipper supplied fuel (includes UFG)	0.004		0.004 (2)
8	Withdrawal - Union supplied fuel (includes UFG)	0.056		0.056
9	Withdrawal - Shipper supplied fuel (includes UFG)	0.004		0.004 (2)
10	Dehydration commodity	0.001		0.001
	<u>Firm transportation</u>			
	Monthly demand charges:			
11	Without compression - Kirkwall	1.713		1.713
12	Without compression - Oakville/Parkway	2.079		2.079
13	With compression - Kirkwall	1.968		1.968
14	With compression - Oakville/Parkway	2.334		2.334
15	Dawn Compression	0.255		0.255
16	Dehydration	0.045		0.045
	Commodity charges:			
17	Easterly without compression	Note (1)		Note (1)
18	Easterly with compression	Note (1)		Note (1)
19	Westerly with compression	Note (1)		Note (1)
	<u>Limited Firm/Interruptible</u>			
	Monthly demand charges:			
20	Minimum	n/a		n/a
21	Maximum	5.602		5.602
	Commodity charges :			
22	Others with compression	Note (1)		Note (1)
	<u>Firm Transportation from Dawn to Kirkwall and Dawn to Parkway without LCU Protection</u>			
	Monthly demand charges:			
	Dawn to Kirkwall Without LCU Protection			
23	Minimum	n/a		n/a
24	Maximum	5.602		5.602
	Dawn To Parkway Without LCU Protection			
25	Minimum	n/a		n/a
26	Maximum	5.602		5.602
	Commodity charges :			
27	Others with compression	Note (1)		Note (1)

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-2004-0416 Approved October 1, 2004	Rate Change (b)	RP-2003-0063 Approved January 1, 2005
		Rate (a)		Rate (c)
	<u>M12 Service (cont'd)</u>			
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
1	Injection - Union supplied fuel (includes UFG)	0.124		0.124
2	Injection - Customer supplied fuel (includes UFG)	0.038		0.038 (2)
3	Withdrawal - Union supplied fuel (includes UFG)	0.124		0.124
4	Withdrawal - Customer supplied fuel (includes UFG)	0.038		0.038 (2)
5	Dehydration - Tecumseh	0.003		0.003
6	Dehydration - Others	0.001		0.001
7	Dawn Compression commodity charge	0.008		0.008
	Transportation commodity charges:			
	Easterly without compression			
8	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
9	Dawn to Oakville - Union supplied fuel	Note (1)		Note (1)
10	Dawn to Kirkwall - Customer supplied fuel	0.056		0.056 (1)
11	Dawn to Oakville - Customer supplied fuel	0.068		0.068 (1)
	Easterly with compression			
12	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
13	Dawn to Oakville - Union supplied fuel	Note (1)		Note (1)
14	Dawn to Kirkwall - Customer supplied fuel	0.065		0.065 (1)
15	Dawn to Oakville - Customer supplied fuel	0.077		0.077 (1)
16	Westerly - Union supplied fuel	Note (1)		Note (1)
17	Westerly - Customer supplied fuel	0.077		0.077 (1)
	<u>Unauthorized Overrun</u>			
	Overrun of Maximum Storage Balance			
18	August 1 to December 15	0.937		0.937
19	December 16 to July 31	0.094		0.094
	Drafted Storage Balance			
20	February 1 to April 30	0.937		0.937
21	May 1 to January 31	0.094		0.094
	<u>M13 Transportation of Locally Produced Gas</u>			
22	Monthly fixed charge per customer station	\$347		\$347
23	Commodity charge - Union supplies fuel	0.068		0.068
24	Commodity charge - Customer supplies fuel	0.027		0.027 (2)
25	Authorized Overrun - Union supplies fuel	0.103		0.103
26	Authorized Overrun - Customer supplies fuel	0.061		0.061 (2)
	<u>M15 Dow Joint Venture</u>			
27	Monthly demand charge	n/a		n/a (3)
28	Commodity charge (\$ / 103m3)	n/a		n/a (3)

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

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

Note: (3) Service no longer available.

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2004-0416 Approved October 1, 2004	Rate Change (b)	RP-2003-0063 Approved January 1, 2005
		Rate (a)		Rate (c)
	<u>M16 Storage Transportation Services</u>			
1	Monthly fixed charge per customer station	\$347		\$347
2	Monthly demand charge	1.049		1.049
3	Commodity charge -Chatham 7-17-XII Pool to Dawn - Union supplied fuel	0.068		0.068
4	Commodity charge - Dawn to Chatham 7-17-XII Pool - Union supplied fuel	0.022		0.022
5	Commodity charge -Chatham 7-17-XII Pool to Dawn - Customer supplied fuel	0.027		0.027 (2)
6	Commodity charge - Dawn to Chatham 7-17-XII Pool - Customer supplied fuel	Note (2)		Note (2)
	<u>Authorized Overrun</u>			
7	Commodity charge -Chatham 7-17-XII Pool to Dawn - Union supplied fuel	0.103		0.103
8	Commodity charge - Dawn to Chatham 7-17-XII Pool - Union supplied fuel	0.056		0.056
9	Commodity charge -Chatham 7-17-XII Pool to Dawn - Customer supplied fuel	0.061		0.061 (2)
10	Commodity charge - Dawn to Chatham 7-17-XII Pool - Customer supplied fuel	0.034		0.034 (2)
	<u>C1 Cross Franchise Service</u>			
	<u>Storage service</u>			
	Commodity charges :			
	Short-Term (less than 2 years)			
	Combined Storage Space and Interruptible Deliverability			
11	Minimum	n/a		n/a
12	Maximum	3.000		3.000
	Firm Deliverability			
13	Minimum	n/a		n/a
14	Maximum	3.000		3.000
	Long-Term (2 years or more)			
	Combined Storage Space and Interruptible Deliverability			
15	Minimum	n/a		n/a
16	Maximum	3.000		3.000
	Firm Deliverability			
17	Minimum	n/a		n/a
18	Maximum	3.000		3.000
	<u>Transportation service</u>			
	Monthly demand charges:			
19	St. Clair & Dawn	1.049		1.049
20	Bluewater & Dawn	1.049		1.049
21	Ojibway & Dawn	1.049		1.049
22	Parkway to Dawn	0.569		0.569
23	Parkway to Kirkwall	0.569		0.569
24	Dawn to Kirkwall with Dawn compression	1.968		1.968
25	Dawn to Parkway with Dawn compression	2.334		2.334
	Short-term:			
26	Minimum	n/a		n/a
27	Maximum	5.602		5.602
	Dawn to Parkway Without LCU Protection			
28	Minimum	n/a		n/a
29	Maximum	5.602		5.602
	Dawn to Kirkwall Without LCU Protection			
30	Minimum	n/a		n/a
31	Maximum	5.602		5.602

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-2004-0416 Approved October 1, 2004	Rate Change	RP-2003-0063 Approved January 1, 2005
		Rate (a)	(b)	Rate (c)
	<u>C1 Cross Franchise Service</u>			
	<u>Transportation service cont'd</u>			
	Commodity charges:			
1	St. Clair & Dawn - Union supplied fuel	0.036		0.036
2	Bluewater & Dawn - Union supplied fuel	0.036		0.036
3	Ojibway & Dawn - Union supplied fuel	0.095		0.095
4	Parkway to Dawn - Union supplied fuel	0.033		0.033
5	Parkway to Kirkwall - Union supplied fuel	0.033		0.033
6	Dawn to Kirkwall - Union supplied fuel	0.081		0.081
7	Dawn to Parkway - Union supplied fuel	0.081		0.081
8	St. Clair & Dawn - Customer supplied fuel	Note (2)		Note (2)
9	Bluewater & Dawn - Customer supplied fuel	Note (2)		Note (2)
10	Ojibway & Dawn - Customer supplied fuel	Note (2)		Note (2)
11	Parkway to Dawn - Customer supplied fuel	Note (2)		Note (2)
12	Parkway to Kirkwall - Customer supplied fuel	Note (2)		Note (2)
13	Dawn to Kirkwall - Customer supplied fuel	Note (2)		Note (2)
14	Dawn to Parkway - Customer supplied fuel	Note (2)		Note (2)
	Interruptible commodity charges:			
15	Minimum	n/a		n/a
16	Maximum	9.373		9.373
17	Dawn(Tecumseh), Dawn(Facilities or TCPL) and Dawn (Vector)	0.007		0.007
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
	Injection:			
18	Minimum	n/a		n/a
19	Maximum	3.000		3.000
	Withdrawal:			
20	Minimum	n/a		n/a
21	Maximum	3.000		3.000
	Overrun of Maximum Storage Balance			
22	August 1 to December 15	0.937		0.937
23	December 16 to July 31	0.094		0.094
	Drafted Storage Balance			
24	February 1 to April 30	0.937		0.937
25	May 1 to January 31	0.094		0.094
	Firm transportation commodity charges:			
26	St. Clair & Dawn - Union supplied fuel	0.070		0.070
27	Bluewater & Dawn - Union supplied fuel	0.070		0.070
28	Ojibway & Dawn - Union supplied fuel	0.129		0.129
29	Parkway to Dawn - Union supplied fuel	0.051		0.051
30	Parkway to Kirkwall - Union supplied fuel	0.051		0.051
31	Dawn to Kirkwall - Union supplied fuel	0.146		0.146
32	Dawn to Parkway - Union supplied fuel	0.158		0.158
33	St. Clair & Dawn - Customer supplied fuel	0.034		0.034 (2)
34	Bluewater & Dawn - Customer supplied fuel	0.034		0.034 (2)
35	Ojibway & Dawn - Customer supplied fuel	0.034		0.034 (2)
36	Parkway to Dawn - Customer supplied fuel	0.018		0.018 (2)
37	Parkway to Kirkwall - Customer supplied fuel	0.018		0.018 (2)
38	Dawn to Kirkwall - Customer supplied fuel	0.065		0.065 (2)
39	Dawn to Parkway - Customer supplied fuel	0.077		0.077 (2)
	Interruptible transportation commodity charges:			
40	Minimum	n/a		n/a
41	Maximum	9.373		9.373
42	Dawn(Tecumseh), Dawn(Facilities or TCPL) and Dawn (Vector)	0.007		0.007

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

UNION GAS LIMITED

Revenue Deficiency Recovery
Effective January 1, 2004

Line No.	Particulars	Before Recovery				After Recovery			
		Current Approved Revenue (1)	Current Approved Rates (2)	Revenue Excess/ (Deficiency)	Approved Revenue Requirement (3)	Revenue Excess/ (Deficiency)	Approved Revenue (4)	Approved Rates (5)	Revenue to Cost Ratios
		(\$000's)	(cents / m ³)	(c) = (a - d)	(\$000's)	(\$000's)	(f) = (d + e)	(cents / m ³)	(h) = (f / d)
		(a)	(b)	(c) = (a - d)	(d)	(e)	(f) = (d + e)	(g)	(i) = (g - b) / (b)
Delivery North									
1	R01	131,008	14.0156	(2,566)	133,573	(3,846)	129,727	13.8786	0.971
2	R10	24,546	6.4910	6,169	18,377	2,223	20,600	5.4476	1.121
3	R16	55	5.2035	(38)	93	(36)	57	5.3827	0.609
4	R20	8,041	1.5530	1,254	6,786	614	7,400	1.4292	1.090
5	R25	2,537	1.4831	(3,878)	6,415	(2,654)	3,761	2.1984	0.586
6	R77	27	29.6983	1	26	2	28	30.1522	1.067
7	R100	15,921	0.6563	(1,631)	17,551	(851)	16,700	0.6884	0.952
8	Total North Delivery	182,134		(688)	182,821	(4,549)	178,273		0.975
Franchise South Delivery & Storage									
9	M2	392,759	9.5271	(22,064)	414,823	(11,209)	403,614	9.7904	0.973
10	M4	16,447	2.7316	(2,139)	18,586	(1,008)	17,578	2.9194	0.946
11	M5 F	1,020	3.2289	233	787	255	1,042	3.2984	1.324
12	M5 I	7,174	1.6094	(2,871)	10,045	(2,233)	7,812	1.7525	0.778
13	M6	-	1.0735	-	-	-	-	1.3569	-
14	M7 F	11,982	1.5356	(4,004)	15,986	(3,000)	12,986	1.6643	0.812
15	M7 I	399	1.2669	(83)	482	(55)	427	1.3555	0.886
16	M9	693	2.7700	32	661	-	661	2.6405	1.000
17	M10	18	3.2262	(27)	45	(26)	19	3.4590	0.423
18	T1	44,852	1.1154	4,163	40,689	2,690	43,379	1.0788	1.066
19	T3	5,988	2.0889	(302)	6,290	(256)	6,034	2.1050	0.959
20	Total South Delivery	481,332		(27,062)	508,394	(14,841)	493,553		0.971
21	Total Franchise Delivery	663,466		(27,750)	691,215	(19,390)	671,826		0.972
									1.3%

Notes:

- 1 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (b)
- 2 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (c)
- 3 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (e)
- 4 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (g)
- 5 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (h)
- 6 RP-2003-0063, Rate Order, Working Papers, Schedule 21, Column (e)

UNION GAS LIMITED
Revenue Deficiency Recovery
Effective January 1, 2004

Line No.	Particulars	Before Recovery			After Recovery					
		Current Approved Revenue (\$000's)	Current Approved Rates (cents / m ³)	(Deficiency) Sufficiency (\$000's)	Approved Revenue Requirement (\$000's)	Revenue Excess/ (Deficiency) (\$000's)	Approved Revenue (\$000's)	Approved Rates (cents / m ³)	Revenue to Cost Ratios (h) = (f / d)	Rate Change (%) (i) = (g - b) / (b)
		(a)	(b)	(c) =(a - d)	(d)	(e)	(f)=(d + e)	(g)		
Northern Transportation and Storage										
1	R01	56,167	6.0199	(7,064)	63,231	-	63,230	6.7769	1.000	12.6%
2	R10	20,728	5.5144	(1,549)	22,277	-	22,277	5.9264	1.000	7.5%
3	R16	34	3.2294	29	5	18	23	2.1768	4.657	-32.6%
4	R20	12,063	4.6175	(129,953)	142,017	-	142,017	54.3607	1.000	1077.3%
5	R25	1,511	4.3638	609	902	-	902	2.6053	1.000	-40.3%
6	R100	1,213	-	(1,056)	2,269	(619)	1,650	-	0.727	36.0%
7	Total North Transport and Storage	91,717		(138,984)	230,700	(601)	230,099		0.997	150.9%
8	Total Infranchise	755,183		(166,733)	921,916	(19,991)	901,924		0.978	19.4%
Exfranchise										
9	M12	163,927		11,693	152,234	(3,298)	148,936	-	0.978	-9.1%
10	C1	58,174		25,381	32,793	25,362	58,155	-	1.773	0.0%
11	M13	938		484	454	460	914	-	2.014	-2.5%
12	M15	-		-	-	-	-	-	-	0.0%
13	M16	317		66	251	56	307	-	1.224	-3.2%
14	Total Exfranchise	223,357		37,624	185,732	22,582	208,313		1.122	-6.7%
15	Total Delivery	978,540		(129,109)	1,107,648	2,591	1,110,237		1.002	13.5%
16	Infranchise Commodity (7)	854,976		84,541	770,435	-	770,435		1.000	-9.9%
17	Gas Supply Administration Charge	1,867		(5,560)	7,427	-	7,427		1.000	297.8%
18	Total Union Gas	1,835,383		(50,128)	1,885,510	2,591	1,888,099		1.001	2.9%

Notes:

- 1 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (b)
- 2 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (c)
- 3 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (e)
- 4 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (g)
- 5 RP-2003-0063, Rate Order, Working Papers, Schedule 9, Column (h)
- 6 RP-2003-0063, Rate Order, Working Papers, Schedule 21, Column (e)
- 7 Gas Supply Commodity & Fuel rates determined in QRAM process.

Notes:
(1) Excludes temporary charges/(credits)
(2) Prospective recovery credit of 0.0144 cents/m³ for 12 months
(3) Prospective recovery charge of 0.2286 cents/m³ for 12 months

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

Line No.		(Fort Frances)				(Western)				(Northern)				(Eastern)			
		Rate 01 - Residential (Annual Consumption of 2,600 m ³)				Rate 01 - Residential (Annual Consumption of 2,600 m ³)				Rate 01 - Residential (Annual Consumption of 2,600 m ³)				Rate 01 - Residential (Annual Consumption of 2,600 m ³)			
		EB-2004-04-16 Approved 01-Oct-04 Total Bill (1) (\$)	RP-2003-0063 Proposed 01-Jan-05 Total Bill (1) (\$)	Impact (\$)	(c) = (b) - (a)	EB-2004-04-16 Approved 01-Oct-04 Total Bill (1) (\$)	RP-2003-0063 Proposed 01-Jan-05 Total Bill (1) (\$)	Impact (\$)	(f) = (e) - (d)	EB-2004-04-16 Approved 01-Oct-04 Total Bill (1) (\$)	RP-2003-0063 Proposed 01-Jan-05 Total Bill (1) (\$)	Impact (\$)	(i) = (h) - (g)	EB-2004-04-16 Approved 01-Oct-04 Total Bill (1) (\$)	RP-2003-0063 Proposed 01-Jan-05 Total Bill (1) (\$)	Impact (\$)	(l) = (k) - (j)
1	Deliver Charges																
2	Monthly Charge	144.00	168.00	24.00	-	144.00	168.00	24.00	-	144.00	168.00	24.00	-	144.00	168.00	24.00	-
3	Delivery Commodity Charge	282.07	240.55	(21.52)	2.48	282.07	240.55	(21.52)	2.48	282.07	240.55	(21.52)	2.48	282.07	240.55	(21.52)	2.48
4	Total Delivery Charge	426.07	408.55	2.48		426.07	408.55	2.48		426.07	408.55	2.48		426.07	408.55	2.48	
5	Supply Charges																
6	Transportation to Union	83.73	83.73	-	-	86.72	86.72	-	-	106.14	106.14	-	-	123.01	123.01	-	-
7	Prospective Recovery - Transportation	1.09 (2)	1.09 (2)	-	-	1.09 (2)	1.09 (2)	-	-	1.09 (2)	1.09 (2)	-	-	1.09 (2)	1.09 (2)	-	-
8	Storage Services	50.18	50.18	-	-	52.14	52.14	-	-	63.90	63.90	-	-	73.96	73.96	-	-
9	Prospective Recovery - Storage	(10.00) (3)	(10.00) (3)	-	-	(10.00) (3)	(10.00) (3)	-	-	(10.00) (3)	(10.00) (3)	-	-	(10.00) (3)	(10.00) (3)	-	-
10	Subtotal	125.00	125.00	-	-	129.95	129.95	-	-	161.13	161.13	-	-	188.06	188.06	-	-
11	Commodity & Fuel	740.08	740.08	-	-	746.74	746.74	-	-	756.00	756.00	-	-	763.61	763.61	-	-
12	Prospective Recovery - Commodity & Fuel	1.27 (4)	1.27 (4)	-	-	1.27 (4)	1.27 (4)	-	-	1.27 (4)	1.27 (4)	-	-	1.26 (4)	1.26 (4)	-	-
13	Subtotal	741.35	741.35	-	-	748.01	748.01	-	-	757.27	757.27	-	-	764.87	764.87	-	-
14	Total Gas Supply Charge	866.35	866.35	-	-	877.96	877.96	-	-	918.40	918.40	-	-	952.93	952.93	-	-
15	Total Bill	1,272.42	1,274.90	2.48		1,284.03	1,286.51	2.48		1,324.27	1,326.79	2.52		1,358.37	1,360.91	2.54	
16	Impacts for Customer Notices - Sales			2				2				3				3	
17	Impacts for Customer Notices - Direct Purchase			2				2				3				3	
18																	
19	Delivery Charges																
20	Monthly Charge	840.00	840.00	-	-	840.00	840.00	-	-	840.00	840.00	-	-	840.00	840.00	-	-
21	Delivery Commodity Charge	5,185.71	5,189.71	6.93		5,189.71	5,193.71	6.93		5,189.71	5,193.71	6.93		5,189.71	5,193.71	6.93	
22	Total Delivery Charge	6,025.71	6,038.64	6.93		6,029.71	6,036.64	6.93		6,024.04	6,030.93	6.89		6,028.63	6,045.53	6.90	
23	Supply Charges																
24	Transportation to Union	2,806.66	2,806.66	-	-	2,913.87	2,913.87	-	-	3,608.40	3,608.40	-	-	4,211.69	4,211.69	-	-
25	Prospective Recovery - Transportation	93.67 (5)	93.67 (5)	-	-	93.67 (5)	93.67 (5)	-	-	93.65 (5)	93.65 (5)	-	-	93.65 (5)	93.65 (5)	-	-
26	Storage Services	1,103.35	1,103.35	-	-	1,173.28	1,173.28	-	-	1,593.73	1,593.73	-	-	1,953.47	1,953.47	-	-
27	Prospective Recovery - Storage	(237.78) (6)	(237.78) (6)	-	-	(237.78) (6)	(237.78) (6)	-	-	(237.79) (6)	(237.79) (6)	-	-	(237.82) (6)	(237.82) (6)	-	-
28	Subtotal	3,745.90	3,745.90	-	-	3,923.04	3,923.04	-	-	5,037.99	5,037.99	-	-	6,000.96	6,000.96	-	-
29	Commodity & Fuel	26,471.70	26,471.70	-	-	26,710.07	26,710.07	-	-	27,041.78	27,041.78	-	-	27,313.80	27,313.80	-	-
30	Prospective Recovery - Commodity & Fuel	44.92 (4)	44.92 (4)	-	-	44.92 (4)	44.92 (4)	-	-	44.91 (4)	44.91 (4)	-	-	44.91 (4)	44.91 (4)	-	-
31	Subtotal	26,516.62	26,516.62	-	-	26,754.99	26,754.99	-	-	27,086.69	27,086.69	-	-	27,358.71	27,358.71	-	-
32	Total Gas Supply Charge	30,262.52	30,262.52	-	-	30,678.03	30,678.03	-	-	32,124.68	32,124.68	-	-	33,359.70	33,359.70	-	-
33	Total Bill	36,292.23	36,299.16	6.93		36,707.74	36,714.67	6.93		38,148.72	38,155.61	6.89		39,398.33	39,405.23	6.90	
34	Impacts for Customer Notices - Sales			7				7				7				7	
35	Impacts for Customer Notices - Direct Purchase			7				7				7				7	

Notes:
(1) Excludes temporary charges/credits.
(2) Prospective recovery charge of 0.0420 cents/m³ for 12 months.
(3) Prospective recovery credit of 0.3845 cents/m³ for 12 months.
(4) Prospective recovery charge of 0.0483 cents/m³ for 12 months.
(5) Prospective recovery charge of 0.0187 cents/m³ for 12 months.
(6) Prospective recovery credit of 0.2772 cents/m³ for 12 months.

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-2006-0500 Approved October 1, 2006	Rate Change	EB-2005-0520 Approved January 1, 2007
		Rate (a)	(b)	Rate (c)
1	Monthly Charge - All Zones	\$14.00	\$2.00	\$16.00
	Monthly Delivery Charge - Western, Northern, Eastern			
2	First 100 m3	9.6853	(0.4473)	9.2380
3	Next 200 m3	9.0482	(0.4113)	8.6369
4	Next 200 m3	8.6141	(0.4040)	8.2100
5	Next 500 m3	8.2407	(0.4227)	7.8180
6	Over 1,000 m3	7.9931	(0.4987)	7.4944
7	Delivery - Price Adjustment (All Volumes)	(0.1234) (1)	0.1234	(1)
	Monthly Delivery Charge - Fort Frances			
8	First 100 m3	9.6853	(0.4473)	9.2380
9	Next 200 m3	9.0482	(0.4113)	8.6369
10	Next 200 m3	8.6141	(0.4040)	8.2100
11	Next 500 m3	8.2407	(0.4227)	7.8180
12	Over 1,000 m3	5.0373	2.4571	7.4944
13	Delivery - Price Adjustment (All Volumes)	(0.1234) (1)	0.1234	(1)
	Gas Transportation Service			
14	Fort Frances	2.7223	0.0532	2.7755
15	Western Zone	2.7186	0.0535	2.7721
16	Northern Zone	3.3180	0.0173	3.3353
17	Eastern Zone	3.8019	(0.0120)	3.7899
18	Transportation - Price Adjustment (All Zones)	(1.4169) (2)	1.1731	(0.2438) (3)
	Storage Service			
19	Fort Frances	1.9304	(0.0205)	1.9099
20	Western Zone	2.0056	(0.0981)	1.9075
21	Northern Zone	2.4577	(0.1626)	2.2951
22	Eastern Zone	2.8445	(0.2366)	2.6079
23	Storage - Price Adjustment (All Zones)	(0.0953) (4)		(0.0953) (5)
	Commodity Cost of Gas and Fuel			
24	Fort Frances	34.1331	0.0250	34.1581
25	Western Zone	34.5887	0.0250	34.6137
26	Northern Zone	35.1992	0.0250	35.2242
27	Eastern Zone	35.6946	0.0250	35.7196
28	Commodity and Fuel - Price Adjustment (All Zones)	(4.1428) (6)		(4.1428) (7)

Notes:

- (1) A temporary credit of (0.1234) cents/m³ was in effect for the period October 1 to December 31, 2006
(2) Includes Prospective Recovery of (0.0681), (0.0692), (0.1187), 0.0122 and a temporary credit of (1.1731) for the period Oct 1-Dec 31, 2006
(3) Includes Prospective Recovery of (0.0681), (0.0692), (0.1187), 0.0122 cents/m³
(4) Includes Prospective Recovery of (0.0999), 0.0039, 0.0028 and (0.0021) cents/m³
(5) Includes Prospective Recovery of (0.0999), 0.0039, 0.0028 and (0.0021) cents/m³
(6) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) cents/m³
(7) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) 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-2006-0500 Approved October 1, 2006	Rate Change (b)	EB-2005-0520 Approved January 1, 2007
		Rate (a)		Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m ³	6.9493	0.4070	7.3562
3	Next 9,000 m ³	5.5060	0.3484	5.8543
4	Next 20,000 m ³	4.6850	0.3130	4.9979
5	Next 70,000 m ³	4.1341	0.3154	4.4495
6	Over 100,000 m ³	2.1262	0.2463	2.3725
7	Delivery - Price Adjustment (All Volumes)	(0.0872) (1)	0.0872	(1)
	Gas Transportation Service			
8	Fort Frances	2.5453	(0.0010)	2.5443
9	Western Zone	2.5416	(0.0008)	2.5408
10	Northern Zone	3.1410	(0.0370)	3.1040
11	Eastern Zone	3.6249	(0.0663)	3.5586
12	Transportation - Price Adjustment (All Zones)	(1.3137) (2)	1.0838	(0.2299) (3)
	Storage Service			
13	Fort Frances	1.1864	0.0391	1.2255
14	Western Zone	1.2616	(0.0385)	1.2231
15	Northern Zone	1.7137	(0.1030)	1.6107
16	Eastern Zone	2.1005	(0.1770)	1.9235
17	Storage - Price Adjustment (All Zones)	(0.0824) (4)		(0.0824) (5)
	Commodity Cost of Gas and Fuel			
18	Fort Frances	34.1331	0.0250	34.1581
19	Western Zone	34.5887	0.0250	34.6137
20	Northern Zone	35.1992	0.0250	35.2242
21	Eastern Zone	35.6946	0.0250	35.7196
22	Commodity and Fuel Price Adjustment (All Zones)	(4.1428) (6)		(4.1428) (7)

Notes:

- (1) A temporary credit of (0.0872) cents/m³ was in effect for the period October 1 to December 31, 2006.
(2) Includes Prospective Recovery of (0.0671), (0.0679), (0.1078), 0.0129 and a temporary credit of (1.0838) for the period Oct 1-Dec 31, 2006
(3) Includes Prospective Recovery of (0.0671), (0.0679), (0.1078), 0.0129 cents/m³.
(4) Includes Prospective Recovery of (0.0696), (0.0046), (0.0030) and (0.0052) cents/m³
(5) Includes Prospective Recovery of (0.0696), (0.0046), (0.0030) and (0.0052) cents/m³
(6) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) cents/m³.
(7) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) 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-2006-0500 Approved October 1, 2005 Rate (a)	Rate Change (b)	EB-2005-0520 Approved January 1, 2007 Rate (c)
1	Monthly Charge	\$780.00		\$780.00
2	Delivery Demand Charge			
	First 70,000 m ³	18.9962	1.3355	20.3317
3	All over 70,000 m ³	11.4267	0.5294	11.9561
	Delivery Commodity Charge			
4	First 852,000 m ³	0.2647	0.0230	0.2877
5	All over 852,000 m ³	0.2057	0.0074	0.2131
	Monthly Gas Supply Demand Charge			
6	Fort Frances	26.6352	(2.8400)	23.7952
7	Western Zone	26.6362	(2.8400)	23.7962
8	Northern Zone	42.7632	(2.8400)	39.9232
9	Eastern Zone	55.7302	(2.8400)	52.8902
10	Gas Supply Demand - Price Adjustment (All Zones)	0.1672 (1)		0.1672 (2)
	Commodity Transportation 1			
11	Fort Frances	2.3916	(0.3281)	2.0635
12	Western Zone	2.3916	(0.3281)	2.0635
13	Northern Zone	2.7716	(0.3281)	2.4435
14	Eastern Zone	3.0716	(0.3281)	2.7435
15	Transportation 1 - Price Adjustment (All Zones)	(0.3196) (3)		(0.3196) (4)
	Commodity Transportation 2			
16	Fort Frances	0.1263		0.1263
17	Western Zone	0.1205		0.1205
18	Northern Zone	0.1883		0.1883
19	Eastern Zone	0.2447		0.2447
	Commodity Cost of Gas and Fuel			
20	Fort Frances	34.3669	(0.0250)	34.3919
21	Western Zone	34.8257	0.0250	34.8507
22	Northern Zone	35.4404	0.0250	35.4654
23	Eastern Zone	35.9393	0.0250	35.9643
24	Commodity and Fuel - Price Adjustment (All Zones)	(4.1428) (5)		(4.1428) (6)
	Bundled Storage Service (\$/GJ)			
25	Monthly Demand Charge	11.820	(0.531)	11.289
26	Commodity Charge	0.236	0.004	0.240
27	Storage Demand - Price Adjustment	(0.642) (7)		(0.642) (8)

Notes:

- (1) Includes Prospective Recovery of (0.4321), 0.2291, 0.2276 and 0.1426 cents/m³
(2) Includes Prospective Recovery of (0.4321), 0.2291, 0.2276 and 0.1426 cents/m³
(3) Includes Prospective Recovery of (0.0737), (0.0819), (0.1693) and 0.0053 cents/m³
(4) Includes Prospective Recovery of (0.0737), (0.0819), (0.1693) and 0.0053 cents/m³
(5) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) cents/m³
(6) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) cents/m³
(7) Includes Prospective Recovery of (0.450), (0.071), (0.051) and (0.070) \$/GJ
(8) Includes Prospective Recovery of (0.450), (0.071), (0.051) and (0.070) \$/GJ

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-2005-0500 Approved October 1, 2006	Rate Change (b)	EB-2005-0520 Approved January 1, 2007
		Rate (a)		Rate (c)
1	Monthly Charge	\$780.00		\$780.00
2	Delivery Demand Charge All Zones	11.2304	0.6964	11.9268
3	Delivery Commodity Charge All Zones	0.1983	0.0119	0.2102
4	Monthly Gas Supply Demand Charge Fort Frances	41.1426	(3.3011)	37.8415
5	Western Zone	41.1436	(3.3011)	37.8425
6	Northern Zone	59.9586	(3.3011)	56.6575
7	Eastern Zone	75.0866	(3.3011)	71.7855
8	Commodity Transportation 1 Fort Frances	4.1400	(0.5101)	3.6299
9	Western Zone	4.1400	(0.5101)	3.6299
10	Northern Zone	4.4200	(0.5101)	3.9099
11	Eastern Zone	4.6500	(0.5101)	4.1399
12	Commodity Transportation 2 Fort Frances	0.1263		0.1263
13	Western Zone	0.1205		0.1205
14	Northern Zone	0.1883		0.1883
15	Eastern Zone	0.2447		0.2447
16	Commodity Cost of Gas and Fuel Fort Frances	34.3669	0.0250	34.3919
17	Western Zone	34.8257	0.0250	34.8507
18	Northern Zone	35.4404	0.0250	35.4654
19	Eastern Zone	35.9393	0.0250	35.9643
20	Commodity and Fuel - Price Adjustment (All Zones)	(4.1428) (1)		(4.1428) (2)
21	Bundled Storage Service (\$/GJ) Monthly Demand Charge	11.820	(0.531)	11.289
22	Commodity Charge	0.236	0.004	0.240
23	Storage Demand - Price Adjustment	(0.642) (3)		(0.642) (4)

Notes:

- (1) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) cents/m³
(2) Includes Prospective Recovery of 2.9377, (0.9291), (3.1202) and (3.0312) cents/m³
(3) Includes Prospective Recovery of (0.450), (0.071), (0.051) and (0.070) \$/GJ
(4) Includes Prospective Recovery of (0.450), (0.071), (0.051) and (0.070) \$/GJ

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

Line No	Particulars (cents/m ³)	EB-2006-0500 Approved October 1, 2006	Rate Change (b)	EB-2005-0520 Approved January 1, 2007
		Rate (a)		Rate (c)
1	<u>Rate 25 - Large Volume Interruptible Service</u> Monthly Charge	\$190.00		\$190.00
2	Delivery Charge - All Zones * Maximum	2.8255	1.7513	4.5768
	Gas Supply Charges *			
	Fort Frances			
3	Minimum	13.7545	0.5590	14.3135
4	Maximum	63.6890	76.8732	140.5622
	Western Zone			
5	Minimum	13.8788	0.4347	14.3135
6	Maximum	64.7046	75.8576	140.5622
	Northern Zone			
7	Minimum	14.1233	0.1902	14.3135
8	Maximum	67.0257	73.5365	140.5622
	Eastern Zone			
9	Minimum	14.3135		14.3135
10	Maximum	68.9354	71.6268	140.5622
11	<u>Rate 77 - Wholesale Transportation Service</u> Monthly Charge	\$145.00		\$145.00
	Delivery Demand Charge			
12	Fort Frances	28.2609	0.0318	28.2927
13	Western Zone	28.2609	0.0318	28.2927
14	Northern Zone	28.2609	0.0318	28.2927
15	Eastern Zone	28.2609	0.0318	28.2927

* see Appendix C

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

Line No.	Particulars (cents/m ³)	EB-2006-0500 Approved October 1, 2006	Rate Change	EB-2005-0520 Approved January 1, 2007
		Rate (a)		Rate (c)
	<u>Utility Sales</u>			
1	Commodity and Fuel	35.6504	0.0692	35.7196
2	Commodity and Fuel - Price Adjustment	(4.1310) (1)		(4.1310) (2)
3	Transportation	3.2362		3.2362
4	Total Gas Supply Commodity Charge	34.7556	0.0692	34.8248
	<u>M4 Firm Commercial/Industrial</u>			
5	Minimum annual gas supply commodity charge	5.6330	0.0692	5.7022
	<u>M5A Interruptible Commercial/Industrial</u>			
6	Annual minimum gas supply commodity charge	5.6330	0.0692	5.7022
	<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	26.488		26.488
8	Firm backstop gas	5.174	(0.735)	4.439
	Commodity charges			
9	Gas supply	9.473		9.473
10	Backstop gas	12.119	0.167	12.306
11	Reasonable Efforts Backstop Gas	12.092	(0.118)	11.974
12	Supplemental Inventory	Note (3)		Note (3)
13	Supplemental Gas Sales Service (cents/m ³)	48.6214	0.3731	48.9945
14	Failure to Deliver	3.132	(0.1370)	2.995
15	Delivery Commitment Credit (DCC) for all obligated deliveries	(0.023)	0.0230	n/a
16	Discretionary Gas Supply Service (DGSS)	Note (4)		Note (4)

Notes

(1) Includes Prospective Recovery unit rate of 1.6954, (1.2079), (2.0812) and (2.5373) cents/m³

(2) Includes Prospective Recovery unit rate of 1.6954, (1.2079), (2.0812) and (2.5373) cents/m³

(3) 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

(4) 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-2006-0500 Approved October 1, 2006	Rate Change	EB-2005-0520 Approved January 1, 2007
		Rate (a)		Rate (c)
1	<u>M2 General Service Rate</u> Monthly Charge	\$14.00	\$2.00	\$16.00
	Monthly delivery commodity charge:			
2	First 1 400 m ³	5.6614	(0.4913)	5.1701
3	Next 4 600 m ³	4.0465	0.0962	4.1427
4	Next 124 000 m ³	2.8544	0.2315	3.0859
5	Next 270 000 m ³	2.1188	0.3555	2.4743
6	All over 400 000 m ³	1.9749	0.3229	2.2978
7	Delivery - Price Adjustment (All Volumes)	(0.2433) (1)	0.1515	(0.0918) (2)
8	Storage Service	0.9544	(0.0235)	0.9309
	<u>M4 Firm comm/ind contract rate</u> Monthly demand charge			
9	First 8 450 m ³	46.9922	(1.3178)	45.6744
10	Next 19 700 m ³	17.5809	2.2356	19.8165
11	All over 28 150 m ³	13.8932	2.5633	16.4565
	Monthly delivery commodity charge:			
12	First block	0.7963	0.1328	0.9291
13	All remaining use	0.3930	0.1159	0.5089
14	Delivery - Price Adjustment (All Volumes)	(0.1326) (3)		(0.1326) (4)
15	Minimum annual delivery commodity charge	1.0444	0.2020	1.2464
	<u>M5A interruptible comm/ind contract</u> <u>Firm contracts</u> *			
16	Monthly demand charge	25.5770	2.0015	27.5785
17	Monthly delivery commodity charge	1.5756	0.2201	1.7957
18	Delivery - Price Adjustment (All Volumes)	(0.0715) (5)		(0.0715) (6)
	<u>Interruptible contracts</u> *			
19	Monthly Charge	\$500.00		\$500.00
	Daily delivery commodity charge:			
20	4 800 m ³ to 17 000 m ³	1.8642	0.0377	1.9019
21	17 000 m ³ to 30 000 m ³	1.7343	0.0377	1.7720
22	30 000 m ³ to 50 000 m ³	1.6650	0.0377	1.7037
23	50 000 m ³ to 70 000 m ³	1.6181	0.0377	1.6558
24	70 000 m ³ to 100 000 m ³	1.5838	0.0377	1.6215
25	100 000 m ³ to 140 870 m ³	1.5501	0.0377	1.5878
26	Delivery - Price Adjustment (All Volumes)	(0.0715) (5)		(0.0715) (6)
27	Annual minimum delivery commodity charge	2.1123	0.1069	2.2192

Notes:

(1) Includes Prospective Recovery of (0.0015), (0.0020), (0.0855), (0.0028) and a temporary credit of (0.1515) for the period Oct 1-Dec 31, 2006

(2) Includes Prospective Recovery of (0.0015), (0.0020), (0.0855) and (0.0028) cents/m³

(3) Includes Prospective Recovery of (0.0008), (0.0010), (0.1300) and (0.0008) cents/m³

(4) Includes Prospective Recovery of (0.0008), (0.0010), (0.1300) and (0.0008) cents/m³

(5) Includes Prospective Recovery of (0.0024), (0.0700) and 0.0009 cents/m³ associated with load balancing costs.

(6) Includes Prospective Recovery of (0.0024), (0.0700) and 0.0009 cents/m³ associated with load balancing costs.

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

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

Line No	Particulars (cents/m ³)	EB-2006-0500 Approved October 1, 2006	Rate Change	EB-2005-0520 Approved January 1, 2007
		Rate (a)	(b)	Rate (c)
	<u>M7 Special large volume contract</u>			
	<u>Firm</u>			
1	Monthly demand charge	24.8644	0.6782	25.5426
2	Monthly delivery commodity charge	0.2739	0.0605	0.3344
3	Delivery - Price Adjustment	(0.1026) (1)		(0.1026) (2)
	<u>Interruptible</u>			
4	Monthly delivery commodity charge: Maximum	2.6095	0.1242	2.7337
5	Delivery - Price Adjustment	(0.1026) (1)		(0.1026) (2)
	<u>Seasonal</u>			
6	Monthly delivery commodity charge: Maximum	2.3654	0.1242	2.4896
7	Delivery - Price Adjustment	(0.1026) (1)		(0.1026) (2)
	<u>M9 Large wholesale service</u>			
8	Monthly demand charge	17.2858	(0.1956)	17.0902
9	Monthly delivery commodity charge	0.5233	0.0134	0.5367
10	Delivery - Price Adjustment	(0.1219) (3)		(0.1219) (4)
	<u>M10 Small wholesale service</u>			
11	Monthly delivery commodity charge	2.7318	(0.0340)	2.6978

Notes

- (1) Includes Prospective Recovery of (0.0002), (0.0043), (0.1107) and 0.0126 cents/m³
(2) Includes Prospective Recovery of (0.0002), (0.0043), (0.1107) and 0.0126 cents/m³
(3) Includes Prospective Recovery of (0.0032), (0.0045), (0.1123) and (0.0019) cents/m³
(4) Includes Prospective Recovery of (0.0032), (0.0045), (0.1123) and (0.0019) 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-2005-0500 Approved October 1, 2006 Rate (a)	Rate Change (b)	EB-2005-0520 Approved January 1, 2007 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	1.966	0.014	1.980
3	Customer provides deliverability inventory	1.023	0.027	1.050
4	Firm incremental injection	1.023	0.027	1.050
5	Interruptible withdrawal	1.023	0.027	1.050
	Commodity charges:			
6	Withdrawal	0.056	0.008	0.064
7	Customer provides compressor fuel	0.004	0.003	0.007
8	Injection	0.056	0.008	0.064
9	Customer provides compressor fuel	0.004	0.003	0.007
10	Storage fuel ratio - customer provides fuel	0.631%	-0.031%	0.600%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge first 140,870 m ³	16.9379	2.0092	18.9471
12	Monthly demand charge all over 140,870 m ³	12.2359	0.7111	12.9470
	Commodity charges:			
13	Firm- Union provides compressor fuel first 2,360,653 m ³	0.3151	0.0422	0.3573
14	Union provides compressor fuel all over 2,360,653 m ³	0.2598	0.0169	0.2767
15	Customer provides compressor fuel first 2,360,653 m ³	0.1336	0.0268	0.1604
16	Customer provides compressor fuel all over 2,360,653 m ³	0.0783	0.0015	0.0798
	Interruptible:			
17	Maximum - Union provides compressor fuel	2.6095	0.1242	2.7337
18	Maximum - customer provides compressor fuel	2.5542	(0.0174)	2.5368
19	Transportation fuel ratio - customer provides fuel	0.584%	-0.030%	0.554%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection May 1 to Oct 31	0.155	0.0140	0.169
21	Customer provides compressor fuel	0.069	0.0030	0.072
22	Withdrawals Nov 1 to Apr 30	0.155	0.0140	0.169
23	Customer provides compressor fuel	0.069	0.0030	0.072
24	Transportation commodity charge (cents / m ³)	0.8719	0.1084	0.9803
25	Customer provides compressor fuel	0.6905	0.0928	0.7833
26	<u>Monthly Charge</u>	<u>\$1,800</u>		<u>\$1,800</u>

* 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

		EB-2005-0500		EB-2005-0520
		Approved		Approved
Line		October 1, 2006	Rate	January 1, 2007
No.	Particulars	Rate	Change	Rate
		(a)	(b)	(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	1.966	0.014	1.980
3	Customer provides deliverability inventory	1.023	0.027	1.050
4	Firm incremental injection	1.023	0.027	1.050
5	Interruptible withdrawal	1.023	0.027	1.050
Commodity charges:				
6	Withdrawal	0.056	0.008	0.064
7	Customer provides compressor fuel	0.004	0.003	0.007
8	Injection	0.056	0.008	0.064
9	Customer provides compressor fuel	0.004	0.003	0.007
10	Storage fuel ratio- Cust. provides fuel	0.631%	-0.031%	0.600%
<u>Transportation (cents / m³)</u>				
11	Monthly demand charge	13.0145	(4.0024)	9.0121
Commodity charges:				
12	Firm- Union supplies compressor fuel	0.2547	0.0695	0.3242
13	Customer provides compressor fuel	0.0733	(0.0067)	0.0666
14	Transportation fuel ratio- Cust. provides fuel	0.584%	0.141%	0.725%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges:				
15	Injection	0.155	0.014	0.169
16	Customer provides compressor fuel	0.069	0.003	0.072
17	Withdrawals	0.155	0.014	0.169
18	Customer provides compressor fuel	0.069	0.003	0.072
19	Transportation commodity charge (cents / m ³)	0.6826	(0.0621)	0.6205
20	Customer provides compressor fuel (cents / m ³)	0.5012	(0.1383)	0.3629
<u>Monthly Charge</u>				
21	City of Kitchener	\$15.083	\$2.072	\$17.155
22	Natural Resource Gas	\$1,417	\$1,214	\$2,631
23	Six Nations	\$250	\$627	\$877

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

Line No	Particulars	EB-2006-0500 Approved October 1, 2006 Rate (a)	Rate Change (b)	EB-2005-0520 Approved January 1, 2007 Rate (c)
<u>U2 Unbundled Customers</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
1	Standard Storage Service (SSS)			
	Combined Firm Space & Deliverability	0.022	(0.001)	0.021
2	Standard Peaking Service (SPS)			
	Combined Firm Space & Deliverability	0.103	0.003	0.106
3	Incremental firm injection right	0.929	0.026	0.955
4	Incremental firm withdrawal right	0.929	0.026	0.955
Commodity charges:				
5	Injection customer provides compressor fuel	0.013	0.002	0.015
6	Withdrawal customer provides compressor fuel	0.013	0.002	0.015
7	Storage fuel ratio - Customer provides fuel	0.631%	-0.031%	0.600%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges:				
8	Injection customer provides compressor fuel	0.044	0.002	0.046
9	Withdrawal customer provides compressor fuel	0.044	0.002	0.046
<u>U5 Unbundled Customers</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
10	Combined Firm Space & Deliverability	0.022	(0.001)	0.021
11	Incremental firm injection right	0.929	0.026	0.955
12	Incremental firm withdrawal right	0.929	0.026	0.955
Commodity charges:				
13	Injection customer provides compressor fuel	0.013	0.002	0.015
14	Withdrawal customer provides compressor fuel	0.013	0.002	0.015
15	Storage fuel ratio - Customer provides fuel	0.631%	-0.031%	0.600%
<u>Delivery (cents / m³)</u>				
<u>Firm contracts</u>				
16	Monthly demand charge	21.4790	0.3446	21.8236
17	Monthly delivery commodity charge	1.5777	0.2180	1.7957
18	Transportation fuel ratio - Customer provides fuel	0.584%	(0.0003)	0.554%
<u>Interruptible contracts</u>				
19	Monthly Charge	\$500.00		\$500.00
Monthly delivery commodity charge:				
20	4 800 m ³ to 17 000 m ³	1.4724	0.0740	1.5464
21	17 000 m ³ to 30 000 m ³	1.3425	0.0740	1.4165
22	30 000 m ³ to 50 000 m ³	1.2742	0.0740	1.3482
23	50 000 m ³ to 70 000 m ³	1.2263	0.0740	1.3003
24	70 000 m ³ to 100 000 m ³	1.1920	0.0740	1.2660
25	100 000 m ³ to 140 870 m ³	1.1583	0.0740	1.2323
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges:				
26	Injection customer provides compressor fuel	0.044	0.002	0.046
27	Withdrawal customer provides compressor fuel	0.044	0.002	0.046

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

Line No.	Particulars	EB-2006-0500 Approved October 1, 2006	Rate Change	EB-2005-0520 Approved January 1, 2007
		Rate (a)		Rate (c)
	<u>U7 Unbundled Customers</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Combined Firm Space & Deliverability	0.022	(0.001)	0.021
2	Incremental firm injection right	0.929	0.026	0.955
3	Incremental firm withdrawal right	0.929	0.026	0.955
	Commodity charges:			
4	Injection customer provides compressor fuel	0.013	0.002	0.015
5	Withdrawal customer provides compressor fuel	0.013	0.002	0.015
6	Storage fuel ratio - Customer provides fuel	0.631%	-0.031%	0.600%
	<u>Delivery (cents / m³)</u>			
7	Monthly demand charge first 140,870 m ³	16.9379	2.0092	18.9471
8	Monthly demand charge all over 140,870 m ³	12.2359	0.7111	12.9470
	Commodity charges			
9	Firm Customer provides compressor fuel first 2,360,653 m ³	0.1336	0.0268	0.1604
10	Firm Customer provides compressor fuel all over 2,360,653 m ³	0.0783	0.0015	0.0798
	Interruptible:			
11	Maximum customer provides compressor fuel	2.5542	(0.0174)	2.5368
12	Transportation fuel ratio - Customer provides fuel	0.584%	-0.030%	0.554%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
13	Injection customer provides compressor fuel	0.044	0.002	0.046
14	Withdrawal customer provides compressor fuel	0.044	0.002	0.046
15	Transportation commodity charge(cents / m ³)	0.6895	0.0928	0.7833
	<u>Other Services & Charges</u>			
16	Monthly Charge	\$1,800		\$1,800

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

		EB-2006-0500		EB-2005-0520
		Approved		Approved
		October 1, 2006		January 1, 2007
Line	Particulars	Rate	Rate	Rate
No		(a)	Change	(c)
		(b)		
<u>UG Unbundled Customers</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
1	Firm space	0.022	(0.001)	0.021
2	Incremental firm injection right	0.929	0.026	0.955
3	Incremental firm withdrawal right	0.929	0.026	0.955
Commodity charges:				
4	Injection customer provides compressor fuel	0.013	0.002	0.015
5	Withdrawal customer provides compressor fuel	0.013	0.002	0.015
6	Storage fuel ratio - Customer provides fuel	0.631%	-0.031%	0.600%
<u>Delivery (cents / m³)</u>				
7	Monthly demand charge	13.0145	(4.0024)	9.0121
Commodity charges:				
8	Firm customer provides compressor fuel	0.0733	(0.0067)	0.0666
9	Transportation fuel ratio - Customer provides fuel	0.584%	0.141%	0.725%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges:				
10	Injection customer provides compressor fuel	0.044	0.002	0.046
11	Withdrawal customer provides compressor fuel	0.044	0.002	0.046
12	Transportation commodity charge (cents / m ³)	0.5012	(0.1383)	0.3629
<u>Other Services & Charges</u>				
Monthly Charge				
13	City of Kitchener	\$15,083	\$2,072	\$17,155
14	NRG	\$1,417	\$1,214	\$2,631
15	Six Nations	\$250	\$927	\$877

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2005-0531 Approved January 1, 2006 Rate (a)	Rate Change (b)	EB-2005-0520 Approved January 1, 2007 Rate (c)
	<u>M12 Storage & Transportation Service</u>			
	<u>Storage service</u>			
	Monthly demand charges:			
1	Space- Union providing deliverability inventory	0.026		n/a
2	Space- Shipper providing deliverability inventory	0.010		0.010
3	Firm deliverability	1.024	0.026	1.050
	Interruptible deliverability			
4	Maximum	3.575		n/a
	Commodity charges:			
5	Injection / Withdrawal - Union supplied fuel (includes UFG)	0.056		n/a
6	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.004 (2)	0.002	0.006
7	Dehydration commodity	0.001	0.002	0.003
	<u>Firm transportation</u>			
	Monthly demand charges:			
8	Without compression - Kirkwall	1.713		n/a
9	Without compression - Oakville/Parkway	2.079		n/a
10	With compression - Kirkwall	1.968	0.068	2.036
11	With compression - Oakville/Parkway	2.334	0.058	2.392
12	Dawn Compression	0.255		n/a
13	Dehydration	0.045	(0.009)	0.036
	Commodity charges:			
14	Easterly without compression	Note (1)		n/a
15	Easterly with compression	Note (1)		Note (1)
16	Westerly with compression	Note (1)		Note (1)
	<u>Limited Firm/Interruptible</u>			
	Monthly demand charges:			
17	Maximum	5.602	0.139	5.741
	Commodity charges :			
18	Others with compression	Note (1)		Note (1)
	<u>Firm Transportation from Dawn to Kirkwall / Parkway without LCU Protection</u>			
	Monthly demand charges:			
19	Dawn to Kirkwall/Parkway Without LCU Protection			
	Maximum	5.602		n/a
	Commodity charges :			
20	Others with compression	Note (1)		n/a
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
21	Injection / Withdrawal - Union supplied fuel (includes UFG)	0.124		n/a
22	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.038 (2)	0.003	0.041
23	Dehydration - Tecumseh	0.003	0.001	0.004
24	Dehydration - Others	0.001		n/a
25	Dawn Compression commodity charge	0.008		n/a

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-2005-0531 Approved January 1, 2006 Rate (a)	Rate Change (b)	EB-2005-0520 Approved January 1, 2007 Rate (c)
	<u>M12 Storage & Transportation Service (cont'd)</u>			
	<u>Authorized Overrun</u>			
	Transportation commodity charges:			
	Easterly without compression			
1	Dawn to Kirkwall - Union supplied fuel	Note (1)		n/a
2	Dawn to Oakville - Union supplied fuel	Note (1)		n/a
3	Dawn to Kirkwall - Shipper supplied fuel	0.056 (1)		n/a
4	Dawn to Oakville - Shipper supplied fuel	0.068 (1)		n/a
	Easterly with compression :			
5	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
6	Dawn to Oakville - Union supplied fuel	Note (1)		Note (1)
7	Dawn to Kirkwall - Shipper supplied fuel	0.065 (1)	0.002	0.067 (1)
8	Dawn to Oakville - Shipper supplied fuel	0.077 (1)	0.002	0.079 (1)
9	Westerly - Union supplied fuel	Note (1)		Note (1)
10	Westerly - Shipper supplied fuel	0.077 (1)	0.002	0.079 (1)
	<u>Unauthorized Overrun</u>			
	Overrun of Maximum Storage Balance			
11	August 1 to December 15	0.937	59.063	60.000
12	December 16 to July 31	0.094	5.906	6.000
	Drafted Storage Balance			
13	February 1 to April 30	0.937	59.063	60.000
14	May 1 to January 31	0.094	5.906	6.000
	<u>M13 Transportation of Locally Produced Gas</u>			
15	Monthly fixed charge per customer station	\$347	\$315	\$662
16	Transmission commodity charge to Dawn	n/a		0.025
17	Commodity charge - Union supplies fuel	0.068	(0.037)	0.031
18	Commodity charge - Shipper supplies fuel	0.027 (2)		Note (2)
19	Authorized Overrun - Union supplies fuel	0.103	(0.013)	0.090
20	Authorized Overrun - Shipper supplies fuel	0.061 (2)	(0.002)	0.059 (2)
	<u>M16 Storage Transportation Service</u>			
21	Monthly fixed charge per customer station	\$525	\$225	\$750
	Monthly demand charges:			
22	East of Dawn	0.726	0.018	0.744
23	West of Dawn	1.049	(0.035)	1.014
24	Transmission commodity charge to Dawn	0.025		0.025
	Transportation Fuel Charges to Dawn:			
25	East of Dawn - Union supplied fuel	0.029	0.002	0.031
26	West of Dawn - Union supplied fuel	0.029	0.002	0.031
27	East of Dawn - Shipper supplied fuel	Note (2)		Note (2)
28	West of Dawn - Shipper supplied fuel	Note (2)		Note (2)
	Transportation Fuel Charges to Pools:			
29	East of Dawn - Union supplied fuel	0.037	0.003	0.040
30	West of Dawn - Union supplied fuel	0.044	0.003	0.047
31	East of Dawn - Shipper supplied fuel	Note (2)		Note (2)
32	West of Dawn - Shipper supplied fuel	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-2005-0531 Approved January 1, 2006 Rate	Rate Change	EB-2002-0363 Approved January 1, 2007 Rate
		(a)		(c)
	<u>M16 Storage Transportation Service (cont'd)</u>			
	<u>Authorized Overrun</u>			
	Transportation Fuel Charges to Dawn:			
1	East of Dawn - Union supplied fuel	0.078	0.003	0.081
2	West of Dawn - Union supplied fuel	0.088	0.002	0.090
3	East of Dawn - Shipper supplied fuel	0.049 (2)	0.001	0.050 (2)
4	West of Dawn - Shipper supplied fuel	0.059 (2)		0.059 (2)
	Transportation Fuel Charges to Pools:			
5	East of Dawn - Union supplied fuel	0.061	0.004	0.065
6	West of Dawn - Union supplied fuel	0.078	0.002	0.080
7	East of Dawn - Shipper supplied fuel	0.024 (2)		0.024 (2)
8	West of Dawn - Shipper supplied fuel	0.034 (2)	(0.001)	0.033 (2)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Storage service</u>			
	Commodity charges:			
	Long Term (2 years or more) / Short-Term (less than 2 years)			
	Combined Storage Space and Interruptible Deliverability			
9	Maximum	3.000		n/a
	Firm Deliverability			
10	Maximum	3.000		n/a
	Commodity charges:			
11	Injection / Withdrawal - Union supplied fuel (includes UFG)	n/a		n/a
12	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	n/a		n/a
13	Dehydration commodity	n/a		n/a
	<u>Transportation service</u>			
	Monthly demand charges:			
14	St. Clair / Bluewater & Dawn	1.049	(0.035)	1.014
15	Ojibway & Dawn	1.049	(0.035)	1.014
16	Parkway to Dawn	0.569	(0.015)	0.554
17	Parkway to Kirkwall	0.569	(0.015)	0.554
18	Dawn to Kirkwall with Dawn compression	1.968	0.068	2.036
19	Dawn to Parkway with Dawn compression	2.334	0.058	2.392
	Short-term:			
20	Maximum	5.602	69.398	75.000
	Dawn to Kirkwall/Parkway Without LCU Protection			
21	Maximum	5.602		n/a
	Commodity charges:			
22	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.036	0.005	0.041
23	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.036	(0.003)	0.033
24	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.095	(0.041)	0.054
25	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.095	(0.048)	0.047
26	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.033	(0.002)	0.031
27	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.033		0.033
28	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.081	0.026	0.107
29	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.081	(0.032)	0.049
30	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.081	0.026	0.107
31	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct. 31)	0.081	(0.032)	0.049
32	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
33	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
34	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
35	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
36	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
37	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
38	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
39	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (2)		Note (2)
40	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (2)		Note (2)
41	Dawn to Parkway - 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-2005-0531 Approved January 1, 2006 Rate (a)	Rate Change (b)	EB-2002-0363 Approved January 1, 2007 Rate (c)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Transportation service cont'd</u>			
	Interruptible commodity charges:			
1	Maximum	9.373	65.627	75.000
2	Dawn(Tecumseh), Dawn(Facilities or TCPL) and Dawn (Vector)	0.007		Note (2)
	<u>Authorized Overrun</u>			
	Storage commodity charges.			
	Injection / Withdrawal:			
3	Maximum	3.000		n/a
4	Injection / Withdrawal - Union supplied fuel (includes UFG)	n/a		n/a
5	Injection / Withdrawal - Customer supplied fuel (includes UFG)	n/a		n/a
6	Dehydration commodity	n/a		n/a
	Firm transportation commodity charges:			
7	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.070	0.004	0.074
8	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.070	(0.003)	0.067
9	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.129	(0.042)	0.087
10	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.129	(0.049)	0.080
11	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.051	(0.002)	0.049
12	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.052		0.052
13	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.146	0.028	0.174
14	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.146	(0.030)	0.116
15	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.158	0.028	0.186
16	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.158	(0.030)	0.128
17	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.034 (2)	(0.001)	0.033 (2)
18	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.034 (2)	(0.001)	0.033 (2)
19	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.034 (2)	(0.001)	0.033 (2)
20	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.034 (2)	(0.001)	0.033 (2)
21	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.018 (2)		0.018 (2)
22	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.018 (2)		0.018 (2)
23	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.065 (2)	0.002	0.067 (2)
24	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.065 (2)	0.002	0.067 (2)
25	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.077 (2)	0.002	0.079 (2)
26	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.077 (2)	0.002	0.079 (2)
	Short Term Firm transportation commodity charges:			
27	Maximum	9.373	65.627	75.000
	<u>Unauthorized Overrun</u>			
	Overrun of Maximum Storage Balance			
28	August 1 to December 15	0.937		n/a
29	December 16 to July 31	0.094		n/a
	Drafted Storage Balance			
30	February 1 to April 30	0.937		n/a
31	May 1 to January 31	0.094		n/a

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

UNION GAS LIMITED
Revenue Deficiency Recovery
Effective January 1, 2007

Line No.	Particulars	Before Recovery			After Recovery						RP-2003-0063 Approved Revenue to Cost Ratios (j)
		Current Approved Revenue (1) (\$000's)	Current Approved Rates (2) (cents / m ³)	Revenue Excess/ (Deficiency) (\$000's)	Approved Revenue Requirement (3) (\$000's)	Revenue Excess/ (Deficiency) (\$000's)	Approved Revenue (4) (\$000's)	Approved Rates (5) (cents / m ³)	Revenue to Cost Ratios (h) = (f / d)	Rate Change (%) (i) = (g - b) / (b)	
		(a)	(b)	(c) = (a - d)	(d)	(e) = (f - d)	(f)	(g)	(h)	(i)	(j)
Delivery North											
1	R01	129,716	14.3283	(6,479)	136,195	(3,243)	132,952	14.6858	0.976	2.5%	0.971
2	R10	20,640	5.4122	(34)	20,675	1,207	21,882	5.7377	1.058	6.0%	1.121
3	R20	7,013	1.3344	(5,460)	12,474	(5,030)	7,444	1.4163	0.597	6.1%	1.090
4	R25	2,342	2.2378	(2,802)	5,144	(2,742)	2,402	2.2956	0.487	2.6%	0.586
5	R77	28	30.1440	6	22	6	28	30.1758	1.266	0.1%	1.067
6	R100	15,231	0.6695	(2,812)	18,042	(1,889)	16,153	0.7100	0.895	6.1%	0.952
7	Total North Delivery	174,970		(17,581)	192,552	(11,691)	180,861		0.939	3.4%	0.975
In-franchise South Delivery & Storage											
8	M2	398,845	10.0753	(23,735)	422,580	(11,777)	410,803	10.3666	0.972	2.9%	0.973
9	M4	13,195	2.9127	(4,401)	17,596	(3,827)	13,769	3.0394	0.783	4.3%	0.946
10	M5	7,851	1.9402	(1,900)	9,751	(1,713)	8,038	1.9685	0.824	2.4%	0.817
11	M7	6,343	2.2853	(3,228)	9,571	(2,900)	6,670	2.4033	0.697	5.2%	0.814
12	M9	594	2.4239	(32)	626	(34)	592	2.4159	0.946	-0.3%	1.000
13	M10	6	2.7318	(36)	42	(36)	5	2.6978	0.131	-1.2%	0.423
14	T1	52,892	1.0816	(3,658)	56,549	(1,517)	55,033	1.1254	0.973	4.0%	1.066
15	T3	5,487	1.7070	(436)	5,923	(335)	5,588	1.7385	0.943	1.8%	0.959
16	Total South Delivery	485,213		(37,425)	522,637	(22,140)	500,500		0.958	-3.2%	0.971
17	Total In-franchise Delivery	460,183		(55,006)	715,186	(33,830)	681,361		0.953	-3.2%	0.972

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (b)
 (2) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (c)
 (3) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (e)
 (4) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (g)
 (5) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (h)

UNION GAS LIMITED
Revenue Deficiency Recovery
Effective January 1, 2007

Line No.	Particulars	Before Recovery			After Recovery					RP-2003-0063 Approved Revenue to Cost Ratios (j)	
		Current Approved Revenue (\$'000's) (a)	Current Approved Rates (cents / m ³) (b)	Revenue Excess/ (Deficiency) (\$'000's) (c) = (a - d)	Approved Revenue Requirement (\$'000's) (d)	Revenue Excess/ (Deficiency) (\$'000's) (e) = (f - d)	Approved Revenue (\$'000's) (f)	Approved Rates (cents / m ³) (g)	Revenue to Cost Ratios (h) = (f / d)		Rate Change (%) (i) = (g - b) / (b)
Northern Transportation and Storage											
1	R01	53,016	5.8561	1,439	51,577	-	51,577	5.6972	1.000	-2.7%	1.000
2	R10	19,122	5.0435	630	18,492	-	18,492	4.8773	1.000	-3.3%	1.000
3	R20	6,598	3.8463	539	6,059	-	6,059	3.5320	1.000	-8.2%	1.000
4	R25	856	2.0844	(86)	941	-	941	2.2930	1.000	10.0%	1.000
5	R100	1,837	-	(685)	2,522	(754)	1,767	-	0.701		0.727
6	Total North Transport and Storage	81,430		1,838	79,592	(754)	78,837		0.991	-3.2%	0.997
7	Total In-franchise	741,613		(53,168)	794,780	(34,585)	760,198		0.956	2.5%	0.978
Ex-franchise											
8	M12	179,924		(11,372)	191,296	(3,009)	188,287		0.984	4.6%	0.978
9	M13	875		288	587	276	863		1.470	-1.4%	2.014
10	M16	534		126	408	145	553		1.356	3.6%	1.224
11	C1	68,373		42,753	25,621	41,240	66,860		2.610	-2.2%	1.773
12	Total Ex-franchise	249,707		31,796	217,911	38,652	256,563		1.177	2.7%	1.122
13	Total Delivery	991,320		(21,372)	1,012,691	4,057	1,016,762		1.004	2.6%	1.002
14	Total In-franchise Commodity/Admin	1,034,810		(1,749)	1,036,559	-	1,036,559		-	0.2%	1.000
15	Total Union Gas	2,026,129		(23,120)	2,049,251	4,067	2,053,321		1.002	1.3%	1.001

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (b)
(2) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (c)
(3) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (e)

- (4) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (d)
(5) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (h)

UNION GAS LIMITED
Southern Operations Area
General Service Customer Bill Impacts

Line No	Particulars	Rate M2 - Residential (Annual Consumption of 2,600 m ³)				Rate M2 - Commercial (Annual Consumption of 17,000 m ³)			
		EB-2006-0500 Approved 01-Oct-06 Total Bill (\$)(1)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)	Impact (\$)	Percent Change (%)	EB-2006-0500 Approved 01-Oct-06 Total Bill (\$)(1)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)	Impact (\$)	Percent Change (%)
		(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)	(e)	(f)	(g) = (f) - (e)	(h) = (f) / (e)
	<u>Delivery Charges</u>								
1	Monthly Charge	168.00	192.00	24.00		168.00	192.00	24.00	
2	Delivery Commodity Charge	147.20	134.42	(12.78)		877.25	824.74	(52.51)	
3	Storage Service	24.81	24.19	(0.62)		162.25	158.27	(3.98)	
4	Total Delivery Charge	340.01	350.61	10.60	3.1%	1,207.50	1,175.01	(32.49)	-2.7%
	<u>Supply Charges</u>								
5	Gas Supply Commodity (2)	1,004.60	1,004.60	-		6,568.54	6,568.54	-	
6	Gas Supply Admin	6.45	8.25	1.80		42.18	53.97	11.79	
7	Total Gas Supply Charge	1,011.05	1,012.85	1.80		6,610.72	6,622.51	11.79	
8	Total Bill	1,351.06	1,363.46	12.40	0.9%	7,818.22	7,797.52	(20.70)	-0.3%
9	Impacts for Customer Notices - Sales (line 8)			12.40				(20.70)	
10	Impacts for Customer Notices - Direct Purchase (line 4)			10.60				(32.49)	

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-2006-0500 Approved 01-Oct-06 Total Bill (\$)(1)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)	Impact (\$)	Percent Change (%)	(d) = (c) / (a)	EB-2006-0500 Approved 01-Oct-06 Total Bill (\$)(1)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)	Impact (\$)	Percent Change (%)	(h) = (g) / (e)
		(a)	(b)	(c)=(b)-(a)	(%)	(d) = (c) / (a)	(e)	(f)	(g) = (f)-(e)	(%)	(h) = (g) / (e)
	Delivery Charges										
1	Monthly Charge	168.00	192.00	24.00			168.00	192.00	24.00		
2	Delivery Commodity Charge	240.55	229.51	(11.04)			240.55	229.51	(11.04)		
3	Total Delivery Charge	408.55	421.51	12.96	3.2%		408.55	421.51	12.96	3.2%	
	Supply Charges										
4	Transportation to Union	70.78	72.14	1.36			70.69	72.08	1.39		
5	Storage Service	50.18	49.67	(0.51)			52.14	49.59	(2.55)		
6	Gas Supply Admin	7.60	8.25	0.65			7.60	8.25	0.65		
7	Subtotal	128.56	130.06	1.50			130.43	129.92	(0.51)		
8	Commodity & Fuel (2)	879.87	879.87	-			891.71	891.71	-		
9	Total Gas Supply Charge	1,008.43	1,009.93	1.50			1,022.14	1,021.63	(0.51)		
10	Total Bill	1,416.98	1,431.44	14.46	1.0%		1,430.69	1,443.14	12.45	0.9%	
11	Impacts for Customer Notices - Sales (line 10)			14.46					12.45		
12	Impacts for Customer Notices - Direct Purchase (line 3 + line 4 + line 5)			13.81					11.80		

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-2006-0500 Approved 01-Oct-06 Total Bill (\$)(1)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)	Impact (\$)	Percent Change (%)	(d) = (c) / (a)	EB-2006-0500 Approved 01-Oct-06 Total Bill (\$)(1)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)	Impact (\$)	Percent Change (%)	(h) = (g) / (e)
		(a)	(b)	(c)=(b)-(a)	(%)	(d) = (c) / (a)	(e)	(f)	(g) = (f)-(e)	(%)	(h) = (g) / (e)
1	Delivery Charges										
2	Monthly Charge	168.00	192.00	24.00			168.00	192.00	24.00		
3	Delivery Commodity Charge	240.39	229.34	(11.05)			239.98	228.96	(11.02)		
4	Total Delivery Charge	408.39	421.34	12.95	3.2%		407.98	420.96	12.98	3.2%	
5	Transportation to Union	86.27	86.71	0.44			98.84	98.56	(0.28)		
6	Storage Service	63.90	59.68	(4.22)			73.96	67.81	(6.15)		
7	Gas Supply Admin	7.60	8.25	0.65			7.60	8.25	0.65		
8	Subtotal	157.77	154.64	(3.13)			180.40	174.62	(5.78)		
9	Commodity & Fuel (2)	907.57	907.57	-			920.48	920.48	-		
10	Total Gas Supply Charge	1,065.34	1,062.21	(3.13)			1,100.88	1,095.10	(5.78)		
11	Total Bill	1,473.73	1,483.55	9.82	0.7%		1,508.86	1,516.06	7.20	0.5%	
12	Impacts for Customer Notices - Sales (line 10)										
13	Impacts for Customer Notices - Direct Purchase (line 3 + line 4 + line 5)										

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 10 - Commercial					Rate 10 - Commercial				
		(Annual Consumption of 93,000 m ³)					(Annual Consumption of 93,000 m ³)				
		EB-2006-0500	EB-2005-0520	EB-2006-0500	EB-2005-0520	EB-2006-0500	EB-2005-0520	EB-2006-0500	EB-2005-0520	EB-2006-0500	EB-2005-0520
		Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
		01-Oct-06	01-Jan-07	01-Oct-06	01-Jan-07	01-Oct-06	01-Jan-07	01-Oct-06	01-Jan-07	01-Oct-06	01-Jan-07
		Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
		Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)
		(a)	(b)	(c)=(b)-(a)	(d) = (c) / (a)	(e)	(f)	(g) = (f)-(e)	(h) = (g) / (e)		
1	Delivery Charges										
2	Monthly Charge	840.00	840.00	-		840.00	840.00	-			
3	Delivery Commodity Charge	5,196.64	5,523.40	326.76		5,196.64	5,523.40	326.76			
3	Total Delivery Charge	6,036.64	6,363.40	326.76	5.4%	6,036.64	6,363.40	326.76	5.4%		
4	Transportation to Union	2,367.13	2,366.20	(0.93)		2,363.70	2,362.94	(0.76)			
5	Storage Service	1,103.35	1,139.72	36.37		1,173.28	1,137.47	(35.81)			
6	Gas Supply Admin	271.84	295.09	23.25		271.84	295.09	23.25			
7	Subtotal	3,742.32	3,801.01	58.69		3,808.82	3,795.50	(13.32)			
8	Commodity & Fuel (2)	31,471.94	31,471.94	-		31,895.64	31,895.64	-			
9	Total Gas Supply Charge	35,214.26	35,272.95	58.69		35,704.46	35,691.14	(13.32)			
10	Total Bill	41,250.90	41,636.35	385.45	0.9%	41,741.10	42,054.54	313.44	0.8%		
11	Impacts for Customer Notices - Sales (line 10)			385.45				313.44			
12	Impacts for Customer Notices - Direct Purchase (line 3 + line 4 + line 5)			362.20				290.19			

Notes:

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

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
Summary of Changes to Sales Rates
Rate 01A - Small Volume General Firm Service

Line No.	Particulars (cents/m ³)	EB-2007-0918 Approved January 1, 2008	Rate Change	EB-2007-0606 Approved January 1, 2008
		Rate (a)	(b)	Rate (c)
1	Monthly Charge - All Zones	\$16.00	\$1.00	\$17.00
	Monthly Delivery Charge - All Zones			
2	First 100 m ³	9.3995	(0.4975)	8.9020
3	Next 200 m ³	8.7906	(0.4678)	8.3228
4	Next 200 m ³	8.3582	(0.4468)	7.9114
5	Next 500 m ³	7.9611	(0.4274)	7.5337
6	Over 1,000 m ³	7.6333	(0.4115)	7.2218
7	Delivery - Price Adjustment (All Volumes)	(0.3277) (1)	(0.2079)	(0.5356) (2)
	Gas Transportation Service			
8	Fort Frances	2.9782	(0.0027)	2.9755
9	Western Zone	3.0023	(0.0027)	2.9996
10	Northern Zone	3.6142	(0.0028)	3.6114
11	Eastern Zone	4.1400	(0.0029)	4.1371
12	Transportation - Price Adjustment (All Zones)	(0.4729) (3)	(0.0025)	(0.4754) (4)
	Storage Service			
13	Fort Frances	1.9099	(0.0190)	1.8909
14	Western Zone	1.9075	(0.0190)	1.8885
15	Northern Zone	2.2951	(0.0190)	2.2761
16	Eastern Zone	2.6079	(0.0190)	2.5889
17	Storage - Price Adjustment (All Zones)	(0.0141) (5)	(0.0170)	(0.0311) (6)
	Commodity Cost of Gas and Fuel			
18	Fort Frances	26.3264		26.3264
19	Western Zone	26.5699		26.5699
20	Northern Zone	26.9039		26.9039
21	Eastern Zone	27.1908		27.1908
22	Commodity and Fuel - Price Adjustment (All Zones)	(3.1266) (7)		(3.1266) (8)

Notes:

- (1) Includes a temporary credit of (0.3277) cents/m³ for the period January 1 to March 31, 2008.
- (2) Incl's a temp credit of (0.3277) cents/m³ for the period Jan 1-Mar 31, 2008 and a temp credit of (0.2079) cents/m³ for the period Apr 1-Dec 31, 2008.
- (3) Includes Prospective Recovery of 0.0580, 0.0411, (0.0131), 0.0633 and a temp credit of (0.6222) cents/m³ for the period Jan 1-Mar 31, 2008.
- (4) Incl's Prosp Rec of 0.0580, 0.0411, (0.0131), 0.0633, a temp credit of (0.6222) for Jan 1-Mar 31 & a temp credit of (0.0025) for Apr 1-Dec 31, 2008.
- (5) Includes Prospective Recovery of (0.0141) cents/m³.
- (6) Includes Prospective Recovery of (0.0141) cents/m³ and a temporary credit of (0.0170) cents/m³ for the period Apr 1-Dec 31, 2008.
- (7) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 cents/m³.
- (8) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 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-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m ³	7.4586	(0.0441)	7.4145
3	Next 9,000 m ³	5.9360	(0.0353)	5.9007
4	Next 20,000 m ³	5.0678	(0.0303)	5.0375
5	Next 70,000 m ³	4.5118	(0.0270)	4.4848
6	Over 100,000 m ³	2.4062	(0.0149)	2.3913
7	Delivery - Price Adjustment (All Volumes)	0.0563 (1)	(0.0220)	0.0343 (2)
	Gas Transportation Service			
8	Fort Frances	2.7311		2.7311
9	Western Zone	2.7552	(0.0003)	2.7549
10	Northern Zone	3.3670	(0.0006)	3.3664
11	Eastern Zone	3.8927	(0.0008)	3.8919
12	Transportation - Price Adjustment (All Zones)	(0.5025) (3)	(0.0005)	(0.5030) (4)
	Storage Service			
13	Fort Frances	1.2255	(0.0147)	1.2108
14	Western Zone	1.2231	(0.0147)	1.2084
15	Northern Zone	1.6107	(0.0147)	1.5960
16	Eastern Zone	1.9235	(0.0147)	1.9088
17	Storage - Price Adjustment (All Zones)	(0.0150) (5)	(0.0108)	(0.0258) (6)
	Commodity Cost of Gas and Fuel			
18	Fort Frances	26.3264		26.3264
19	Western Zone	26.5699		26.5699
20	Northern Zone	26.9039		26.9039
21	Eastern Zone	27.1908		27.1908
22	Commodity and Fuel - Price Adjustment (All Zones)	(3.1266) (7)		(3.1266) (8)

Notes:

- (1) Includes a temporary charge of 0.0563 cents/m³ for the period January 1 to March 31, 2008.
(2) Incl's a temp charge of 0.0563 cents/m³ for the period Jan 1-Mar 31, 2008 and a temp credit of (0.0220) cents/m³ for the period Apr 1-Dec 31, 2008.
(3) Includes Prospective Recovery of 0.0604, 0.0449, (0.0131), 0.0633 and a temp credit of (0.6580) cents/m³ for the period Jan 1-Mar 31, 2008.
(4) Incl's Prosp Rec of 0.0604, 0.0449, (0.0131), 0.0633, a temp credit of (0.6580) for Jan 1-Mar 31 & a temp credit of (0.0005) for Apr 1-Dec 31, 2008.
(5) Includes Prospective Recovery of (0.0150) cents/m³.
(6) Includes Prospective Recovery of (0.0150) cents/m³ and a temporary credit of (0.0108) cents/m³ for the period Apr 1-Dec 31, 2008.
(7) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 cents/m³.
(8) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 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-2007-0918 Approved January 1, 2008	Rate Change (b)	EB-2007-0606 Approved January 1, 2008
		Rate (a)		Rate (c)
1	Monthly Charge	\$780.00	\$1.72	\$781.72
	Delivery Demand Charge			
2	First 70,000 m ³	20.4784	(0.6281)	19.8503
3	All over 70,000 m ³	12.0424	(0.3694)	11.6730
	Delivery Commodity Charge			
4	First 852,000 m ³	0.3091	(0.0023)	0.3068
5	All over 852,000 m ³	0.2289	(0.0017)	0.2272
	Monthly Gas Supply Demand Charge			
6	Fort Frances	25.3849		25.3849
7	Western Zone	25.8560	(0.0054)	25.8506
8	Northern Zone	42.7901	(0.0088)	42.7813
9	Eastern Zone	56.9450	(0.0114)	56.9336
10	Gas Supply Demand - Price Adjustment (All Zones)	0.0507 (1)		0.0507 (2)
	Commodity Transportation 1			
11	Fort Frances	2.1971		2.1971
12	Western Zone	2.2058		2.2058
13	Northern Zone	2.6055		2.6055
14	Eastern Zone	2.9409		2.9409
15	Transportation 1 - Price Adjustment (All Zones)	0.0642 (3)		0.0642 (4)
	Commodity Transportation 2			
16	Fort Frances	0.1334		0.1334
17	Western Zone	0.1310		0.1310
18	Northern Zone	0.2059		0.2059
19	Eastern Zone	0.2733		0.2733
	Commodity Cost of Gas and Fuel			
20	Fort Frances	26.5479		26.5479
21	Western Zone	26.7935		26.7935
22	Northern Zone	27.1303		27.1303
23	Eastern Zone	27.4197		27.4197
24	Commodity and Fuel - Price Adjustment (All Zones)	(3.1266) (5)		(3.1266) (6)
	Bundled Storage Service (\$/GJ)			
25	Monthly Demand Charge	11.289	(0.072)	11.217
26	Commodity Charge	0.240		0.240
27	Storage Demand - Price Adjustment	(0.149) (7)		(0.149) (8)

Notes:

- (1) Includes Prospective Recovery of 0.0507 cents/m³.
(2) Includes Prospective Recovery of 0.0507 cents/m³.
(3) Includes Prospective Recovery of 0.0343, (0.0203), (0.0131) and 0.0633 cents/m³.
(4) Includes Prospective Recovery of 0.0343, (0.0203), (0.0131) and 0.0633 cents/m³.
(5) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 cents/m³.
(6) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 cents/m³.
(7) Includes Prospective Recovery of (0.149) \$/GJ.
(8) Includes Prospective Recovery of (0.149) \$/GJ.

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-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
1	Monthly Charge	\$780.00	\$1.72	\$781.72
2	Delivery Demand Charge All Zones	12.0047	(0.2500)	11.7547
3	Delivery Commodity Charge All Zones	0.2181	(0.0011)	0.2170
4	Monthly Gas Supply Demand Charge Fort Frances	40.6945		40.6945
5	Western Zone	41.2381		41.2381
6	Northern Zone	60.9906		60.9906
7	Eastern Zone	77.5013		77.5013
8	Commodity Transportation 1 Fort Frances	3.8838		3.8838
9	Western Zone	3.8903		3.8903
10	Northern Zone	4.1901		4.1901
11	Eastern Zone	4.4417		4.4417
12	Commodity Transportation 2 Fort Frances	0.1334		0.1334
13	Western Zone	0.1310		0.1310
14	Northern Zone	0.2059		0.2059
15	Eastern Zone	0.2733		0.2733
16	Commodity Cost of Gas and Fuel Fort Frances	26.5479		26.5479
17	Western Zone	26.7935		26.7935
18	Northern Zone	27.1303		27.1303
19	Eastern Zone	27.4197		27.4197
20	Commodity and Fuel - Price Adjustment (All Zones)	(3.1266) (1)		(3.1266) (2)
21	Bundled Storage Service (\$/GJ) Monthly Demand Charge	11.289	(0.072)	11.217
22	Commodity Charge	0.240		0.240
23	Storage Demand - Price Adjustment	(0.149) (3)		(0.149) (4)

Notes:

- (1) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 cents/m³
(2) Includes Prospective Recovery of (1.0007), (0.8211), (1.6949) and 0.3901 cents/m³.
(3) Includes Prospective Recovery of (0.149) \$/GJ.
(4) Includes Prospective Recovery of (0.149) \$/GJ.

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

Line No.	Particulars (cents/m ³)	EB-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
	<u>Rate 25 - Large Volume Interruptible Service</u>			
1	Monthly Charge	\$190.00	\$0.42	\$190.42
	<u>Delivery Charge - All Zones *</u>			
2	Maximum	4.6408	(0.0277)	4.6131
	<u>Gas Supply Charges - All Zones</u>			
3	Minimum	14.3135		14.3135
4	Maximum	140.5622		140.5622
	<u>Rate 77 - Wholesale Transportation Service</u>			
5	Monthly Charge	\$145.00	\$0.32	\$145.32
6	Delivery Demand Charge - All Zones	28.4857	(0.4229)	28.0628

* see Appendix C

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

Line No.	Particulars (cents/m ³)	EB-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
	<u>Utility Sales</u>			
1	Commodity and Fuel	27.1908		27.1908
2	Commodity and Fuel - Price Adjustment	(4.4170) (1)		(4.4170) (2)
3	Transportation	2.9793		2.9793
4	Total Gas Supply Commodity Charge	25.7531		25.7531
	<u>M4 Firm Commercial/Industrial</u>			
5	Minimum annual gas supply commodity charge	4.4948		4.4948
	<u>M5A Interruptible Commercial/Industrial</u>			
6	Minimum annual gas supply commodity charge	4.4948		4.4948
	<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	29.027		29.027
8	Firm backstop gas	3.664	(0.093)	3.571
	Commodity charges:			
9	Gas supply	7.226		7.226
10	Backstop gas	9.985	(0.010)	9.975
11	Reasonable Efforts Backstop Gas	9.780	(0.167)	9.613
12	Supplemental Inventory	Note (3)		Note (3)
13	Supplemental Gas Sales Service (cents/m ³)	39.7961	(0.0861)	39.7100
14	Failure to Deliver	3.126	(0.1670)	2.959
15	Discretionary Gas Supply Service (DGSS)	Note (4)		Note (4)

Notes:

- (1) Incl. Prospective Recovery of (1.2208), (0.7674), (1.3533), (1.1239) and a temp charge of 0.0484 cents/m³ for the period Jan 1-Mar 31, 2008.
- (2) Incl. Prospective Recovery of (1.2208), (0.7674), (1.3533), (1.1239) and a temp charge of 0.0484 cents/m³ for the period Jan 1-Mar 31, 2008.
- (3) 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.
- (4) 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-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
	<u>M1 Small Volume General Service Rate</u>			
1	Monthly Charge	\$16.00	\$1.00	\$17.00
2	First 100 m ³	5.5704	(0.6124)	4.9580
3	Next 150 m ³	5.2862	(0.5832)	4.7030
4	All over 250 m ³	4.6134	(0.5140)	4.0994
5	Delivery - Price Adjustment (All Volumes)	(0.1736) (1)	(0.2758)	(0.4494) (2)
6	Storage Service	1.0047	(0.0171)	0.9876
7	Storage - Price Adjustment		(0.0149)	(0.0149) (3)
	<u>M2 Large Volume General Service Rate</u>			
8	Monthly Charge	\$70.00		\$70.00
9	First 1 000 m ³	3.7061	(0.0292)	3.6769
10	Next 6 000 m ³	3.6352	(0.0288)	3.6064
11	Next 13 000 m ³	3.4235	(0.0271)	3.3964
12	All over 20 000 m ³	3.1697	(0.0252)	3.1445
13	Delivery - Price Adjustment (All Volumes)	(0.1736) (4)	(0.0221)	(0.1957) (5)
14	Storage Service	0.7390	(0.0117)	0.7273
15	Storage - Price Adjustment		(0.0098)	(0.0098) (6)
	<u>M4 Firm comm/ind contract rate</u>			
	Monthly demand charge:			
16	First 8 450 m ³	45.9138	(1.0453)	44.8685
17	Next 19 700 m ³	19.9204	(0.4535)	19.4669
18	All over 28 150 m ³	16.5428	(0.3766)	16.1662
	Monthly delivery commodity charge:			
19	First block	0.9709	(0.0432)	0.9277
20	All remaining use	0.5318	(0.0237)	0.5081
21	Delivery - Price Adjustment (All Volumes)	(0.0747) (7)		(0.0747) (8)
22	Minimum annual delivery commodity charge	1.2882	(0.0432)	1.2450

Notes:

- (1) Incl. Prospective Recovery of (0.0027), (0.0416), (0.0004), (0.0014) and a temp credit of (0.1275) cents/m³ for the period Jan 1-Mar 31, 2008
- (2) Incl. Prosp Rec of (0.0027), (0.0416), (0.0004), (0.0014), a temp credit (0.1275) for Jan 1-Mar 31 & a temp credit (0.2758) for Apr 1-Dec 31, 2008.
- (3) Includes a temporary credit of (0.0149) cents/m³ for the period April 1 to December 31, 2008.
- (4) Incl. Prospective Recovery of (0.0027), (0.0416), (0.0004), (0.0014) and a temp credit of (0.1275) cents/m³ for the period Jan 1-Mar 31, 2008.
- (5) Incl. Prosp Rec of (0.0027), (0.0416), (0.0004), (0.0014), a temp credit (0.1275) for Jan 1-Mar 31 & a temp credit (0.0221) for Apr 1-Dec 31, 2008
- (6) Includes a temporary credit of (0.0098) cents/m³ for the period April 1 to December 31, 2008.
- (7) Includes Prospective Recovery of 0.0006, (0.0735), (0.0004) and (0.0014) cents/m³.
- (8) Includes Prospective Recovery of 0.0006, (0.0735), (0.0004) and (0.0014) cents/m³.

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

Line No.	Particulars (cents/m ³)	EB-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
	<u>M5A interruptible comm/ind contract</u>			
	<u>Firm contracts *</u>			
1	Monthly demand charge	27.7382	(0.5884)	27.1498
2	Monthly delivery commodity charge	1.8051	0.0658	1.8709
3	Delivery - Price Adjustment (All Volumes)	(0.0466) (1)		(0.0466) (2)
	<u>Interruptible contracts *</u>			
4	Monthly Charge	\$500.00	\$ 1.10	\$501.10
	Daily delivery commodity charge:			
5	4 800 m ³ to 17 000 m ³	1.9098	0.0300	1.9398
6	17 000 m ³ to 30 000 m ³	1.7799	0.0300	1.8099
7	30 000 m ³ to 50 000 m ³	1.7116	0.0300	1.7416
8	50 000 m ³ to 70 000 m ³	1.6637	0.0300	1.6937
9	70 000 m ³ to 100 000 m ³	1.6294	0.0300	1.6594
10	100 000 m ³ to 140 870 m ³	1.5957	0.0300	1.6257
11	Delivery - Price Adjustment (All Volumes)	(0.0466) (1)		(0.0466) (2)
12	Annual minimum delivery commodity charge	2.2271	0.0300	2.2571
	<u>M7 Special large volume contract</u>			
	<u>Firm</u>			
13	Monthly demand charge	25.6493	(0.5517)	25.0976
14	Monthly delivery commodity charge	0.3596	(0.0065)	0.3531
15	Delivery - Price Adjustment	(0.0283) (3)		(0.0283) (4)
	<u>Interruptible *</u>			
16	Monthly delivery commodity charge: Maximum	2.7689	(0.0583)	2.7106
17	Delivery - Price Adjustment	(0.0283) (3)		(0.0283) (4)
	<u>Seasonal *</u>			
18	Monthly delivery commodity charge: Maximum	2.5248	(0.0583)	2.4665
19	Delivery - Price Adjustment	(0.0283) (3)		(0.0283) (4)
	<u>M9 Large wholesale service</u>			
20	Monthly demand charge	17.1521	(0.3601)	16.7920
21	Monthly delivery commodity charge	0.5377	0.0001	0.5378
22	Delivery - Price Adjustment	(0.0596) (5)		(0.0596) (6)
	<u>M10 Small wholesale service</u>			
23	Monthly delivery commodity charge	2.7065	(0.0482)	2.6583

Notes:

- (1) Includes Prospective Recovery of 0.0045, (0.0493), (0.0004) and (0.0014) cents/m³.
(2) Includes Prospective Recovery of 0.0045, (0.0493), (0.0004) and (0.0014) cents/m³.
(3) Includes Prospective Recovery of 0.0218, (0.0483), (0.0004) and (0.0014) cents/m³.
(4) Includes Prospective Recovery of 0.0218, (0.0483), (0.0004) and (0.0014) cents/m³.
(5) Includes Prospective Recovery of (0.0150), (0.0428), (0.0004) and (0.0014) cents/m³.
(6) Includes Prospective Recovery of (0.0150), (0.0428), (0.0004) and (0.0014) 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-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 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	1.980	(0.039)	1.941
3	Customer provides deliverability inventory	1.050	(0.017)	1.033
4	Firm incremental injection	1.050	(0.017)	1.033
5	Interruptible withdrawal	1.050	(0.017)	1.033
	Commodity charges:			
6	Withdrawal	0.064		0.064
7	Customer provides compressor fuel	0.007		0.007
8	Injection	0.064		0.064
9	Customer provides compressor fuel	0.007		0.007
10	Storage fuel ratio - customer provides fuel	0.600%	0.001%	0.601%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge first 140,870 m ³	19.0756	(0.3766)	18.6990
12	Monthly demand charge all over 140,870 m ³	13.0348	(0.2573)	12.7775
	Commodity charges:			
13	Firm- Union provides compressor fuel first 2,360,653 m ³	0.3619		0.3619
14	Union provides compressor fuel all over 2,360,653 m ³	0.2790	0.0002	0.2792
15	Customer provides compressor fuel first 2,360,653 m ³	0.1650	(0.0004)	0.1646
16	Customer provides compressor fuel all over 2,360,653 m ³	0.0821	(0.0002)	0.0819
	Interruptible: *			
17	Maximum - Union provides compressor fuel	2.7689	(0.0583)	2.7106
18	Maximum - customer provides compressor fuel	2.5720	(0.0587)	2.5133
19	Transportation fuel ratio - customer provides fuel	0.554%	0.001%	0.555%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection May 1 to Oct 31	0.169	(0.001)	0.168
21	Customer provides compressor fuel	0.072	(0.001)	0.071
22	Withdrawals Nov 1 to Apr 30	0.169	(0.001)	0.168
23	Customer provides compressor fuel	0.072	(0.0010)	0.071
24	Transportation commodity charge (cents/m ³)	0.9891	(0.0125)	0.9766
25	Customer provides compressor fuel	0.7921	(0.0127)	0.7794
26	<u>Monthly Charge</u>	\$1,800	\$3.96	\$1,803.96

* 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-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 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	1.980	(0.039)	1.941
3	Customer provides deliverability inventory	1.050	(0.017)	1.033
4	Firm incremental injection	1.050	(0.017)	1.033
5	Interruptible withdrawal	1.050	(0.017)	1.033
	Commodity charges:			
6	Withdrawal	0.064		0.064
7	Customer provides compressor fuel	0.007		0.007
8	Injection	0.064		0.064
9	Customer provides compressor fuel	0.007		0.007
10	Storage fuel ratio- Cust. provides fuel	0.600%	0.001%	0.601%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge	9.0742	(0.2134)	8.8608
	Commodity charges			
12	Firm- Union supplies compressor fuel	0.3246	0.0002	0.3248
13	Customer provides compressor fuel	0.0670	(0.0003)	0.0667
14	Transportation fuel ratio- Cust. provides fuel	0.725%	0.001%	0.726%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
15	Injection	0.169	(0.001)	0.168
16	Customer provides compressor fuel	0.072	(0.001)	0.071
17	Withdrawals	0.169	(0.001)	0.168
18	Customer provides compressor fuel	0.072	(0.001)	0.071
19	Transportation commodity charge (cents/m ³)	0.6229	(0.0068)	0.6161
20	Customer provides compressor fuel (cents/m ³)	0.3653	(0.0073)	0.3580
	<u>Monthly Charge</u>			
21	City of Kitchener	\$17,155	\$21.63	\$17,176.63
22	Natural Resource Gas	\$2,631	\$5.79	\$2,636.79
23	Six Nations	\$877	\$1.93	\$878.93

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

Line No.	Particulars	EB-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
	<u>U2 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Standard Storage Service (SSS)			
	Combined Firm Space & Deliverability	0.021		0.021
2	Standard Peaking Service (SPS)			
	Combined Firm Space & Deliverability	0.106	(0.002)	0.104
3	Incremental firm injection right	0.955	(0.017)	0.938
4	Incremental firm withdrawal right	0.955	(0.017)	0.938
	Commodity charges:			
5	Injection customer provides compressor fuel	0.015		0.015
6	Withdrawal customer provides compressor fuel	0.015		0.015
7	Storage fuel ratio - Customer provides fuel	0.600%	0.001%	0.601%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
8	Injection customer provides compressor fuel	0.046		0.046
9	Withdrawal customer provides compressor fuel	0.046		0.046
	<u>U5 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
10	Combined Firm Space & Deliverability	0.021		0.021
11	Incremental firm injection right	0.955	(0.017)	0.938
12	Incremental firm withdrawal right	0.955	(0.017)	0.938
	Commodity charges:			
13	Injection customer provides compressor fuel	0.015		0.015
14	Withdrawal customer provides compressor fuel	0.015		0.015
15	Storage fuel ratio - Customer provides fuel	0.600%	0.001%	0.601%
	<u>Delivery (cents / m³)</u>			
	<u>Firm contracts</u>			
16	Monthly demand charge	21.9833	(0.5600)	21.4233
17	Monthly delivery commodity charge	1.8051	(0.0069)	1.7982
18	Transportation fuel ratio - Customer provides fuel	0.554%	0.001%	0.555%
	<u>Interruptible contracts</u>			
19	Monthly Charge	\$500.00	\$1.10	\$501.10
	Monthly delivery commodity charge:			
20	4 800 m ³ to 17 000 m ³	1.5544	(0.0278)	1.5266
21	17 000 m ³ to 30 000 m ³	1.4245	(0.0278)	1.3967
22	30 000 m ³ to 50 000 m ³	1.3562	(0.0278)	1.3284
23	50 000 m ³ to 70 000 m ³	1.3083	(0.0278)	1.2805
24	70 000 m ³ to 100 000 m ³	1.2740	(0.0278)	1.2462
25	100 000 m ³ to 140 870 m ³	1.2403	(0.0278)	1.2125
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
26	Injection customer provides compressor fuel	0.046		0.046
27	Withdrawal customer provides compressor fuel	0.046		0.046

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

Line No.	Particulars	EB-2007-0918 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 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	0.955	(0.017)	0.938
3	Incremental firm withdrawal right	0.955	(0.017)	0.938
	Commodity charges:			
4	Injection customer provides compressor fuel	0.015		0.015
5	Withdrawal customer provides compressor fuel	0.015		0.015
6	Storage fuel ratio - Customer provides fuel	0.600%	0.001%	0.601%
	<u>Delivery (cents / m³)</u>			
7	Monthly demand charge first 140,870 m ³	19.0756	(0.3766)	18.6990
8	Monthly demand charge all over 140,870 m ³	13.0348	(0.2573)	12.7775
	Commodity charges:			
9	Firm Customer provides compressor fuel first 2,360,653 m ³	0.1650	(0.0004)	0.1646
10	Firm Customer provides compressor fuel all over 2,360,653 m ³	0.0821	(0.0002)	0.0819
	Interruptible:			
11	Maximum customer provides compressor fuel	2.5720	(0.0587)	2.5133
12	Transportation fuel ratio - Customer provides fuel	0.554%	0.001%	0.555%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
13	Injection customer provides compressor fuel	0.046		0.046
14	Withdrawal customer provides compressor fuel	0.046		0.046
15	Transportation commodity charge (cents/m ³)	0.7921	(0.0127)	0.7794
	<u>Other Services & Charges</u>			
16	Monthly Charge	\$1,800	\$3.96	\$1,803.96
	<u>U9 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
17	Firm space	0.021		0.021
18	Incremental firm injection right	0.955	(0.017)	0.938
19	Incremental firm withdrawal right	0.955	(0.017)	0.938
	Commodity charges:			
20	Injection customer provides compressor fuel	0.015		0.015
21	Withdrawal customer provides compressor fuel	0.015		0.015
22	Storage fuel ratio - Customer provides fuel	0.600%	0.001%	0.601%
	<u>Delivery (cents / m³)</u>			
23	Monthly demand charge	9.0742	(0.2134)	8.8608
	Commodity charges:			
24	Firm customer provides compressor fuel	0.0670	(0.0003)	0.0667
25	Transportation fuel ratio - Customer provides fuel	0.725%	0.001%	0.726%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
26	Injection customer provides compressor fuel	0.046		0.046
27	Withdrawal customer provides compressor fuel	0.046		0.046
28	Transportation commodity charge (cents/m ³)	0.3653	(0.0073)	0.3580
	<u>Other Services & Charges</u>			
	Monthly Charge			
29	City of Kitchener	\$17,155	\$21.55	\$17,176.63
30	NRG	\$2,631	\$5.79	\$2,636.79
31	Six Nations	\$877	\$1.93	\$878.93

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2005-0520 Approved January 1, 2007 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 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	1.050	(0.017)	1.033
	Commodity charges:			
3	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.006 (2)	0.001	0.007 (2)
4	Dehydration commodity	0.003		n/a
	<u>Firm transportation</u>			
	Monthly demand charges:			
5	Dawn to Kirkwall	2.036	(0.032)	2.004
6	Dawn to Oakville/Parkway	2.392	(0.038)	2.354
7	Dehydration	0.036		n/a
	Commodity charges:			
8	Easterly	Note (1)		Note (1)
9	Westerly	Note (1)		Note (1)
	<u>Limited Firm/Interruptible</u>			
	Monthly demand charges:			
10	Maximum	5.741	(0.092)	5.649
	Commodity charges :			
11	Others	Note (1)		Note (1)
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
12	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.041 (2)	(0.001)	0.040 (2)
13	Dehydration - Tecumseh	0.004		n/a
	Transportation commodity charges:			
	Easterly:			
14	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
15	Dawn to Oakville/Parkway - Union supplied fuel	Note (1)		Note (1)
16	Dawn to Kirkwall - Shipper supplied fuel	0.067 (1)	(0.001)	0.066 (1)
17	Dawn to Oakville/Parkway - Shipper supplied fuel	0.079 (1)	(0.002)	0.077 (1)
18	Westerly - Union supplied fuel	Note (1)		Note (1)
19	Westerly - Shipper supplied fuel	0.079 (1)	(0.002)	0.077 (1)
	<u>Unauthorized Overrun</u>			
	Overrun of Maximum Storage Balance			
20	August 1 to December 15	60.000		60.000
21	December 16 to July 31	6.000		6.000
	Drafted Storage Balance			
22	February 1 to April 30	60.000		60.000
23	May 1 to January 31	6.000		6.000
	<u>M13 Transportation of Locally Produced Gas</u>			
24	Monthly fixed charge per customer station	\$662	(\$0.87)	\$661.13
25	Transmission commodity charge to Dawn	0.025		0.025
26	Commodity charge - Union supplies fuel	0.031		0.031
27	Commodity charge - Shipper supplies fuel	Note (2)		Note (2)
28	Authorized Overrun - Union supplies fuel	0.090	(0.001)	0.089
29	Authorized Overrun - Shipper supplies fuel	0.059 (2)	(0.001)	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-2005-0520 Approved January 1, 2007 Rate (a)	Rate Change (b)	EB-2007-0606 Approved January 1, 2008 Rate (c)
	<u>M16 Storage Transportation Service</u>			
1	Monthly fixed charge per customer station	\$750	(\$81.87)	\$668.13
	Monthly demand charges:			
2	East of Dawn	0.744	(0.012)	0.732
3	West of Dawn	1.014	(0.023)	0.991
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	0.081	(0.001)	0.080
14	West of Dawn - Union supplied fuel	0.090	(0.001)	0.089
15	East of Dawn - Shipper supplied fuel	0.050 (2)	(0.001)	0.049 (2)
16	West of Dawn - Shipper supplied fuel	0.059 (2)	(0.001)	0.058 (2)
	Transportation Fuel Charges to Pools:			
17	East of Dawn - Union supplied fuel	0.065	(0.001)	0.064
18	West of Dawn - Union supplied fuel	0.080		0.080
19	East of Dawn - Shipper supplied fuel	0.024 (2)		0.024 (2)
20	West of Dawn - Shipper supplied fuel	0.033 (2)		0.033 (2)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Transportation service</u>			
	Monthly demand charges:			
21	St. Clair / Bluewater & Dawn	1.014	(0.023)	0.991
22	Ojibway & Dawn	1.014	(0.023)	0.991
23	Parkway to Dawn	0.554	(0.009)	0.545
24	Parkway to Kirkwall	0.554	(0.009)	0.545
25	Dawn to Kirkwall	2.036	(0.032)	2.004
26	Dawn to Parkway	2.392	(0.038)	2.354
27	Dawn to Dawn-Vector	n/a		0.042
	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		0.033
31	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.054		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)	n/a		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-2005-0520 Approved January 1, 2007 Rate (a)	Rate Change (b)	EB-2002-0363 Approved January 1, 2008 Rate (c)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Transportation service cont'd</u>			
	Interruptible commodity charges:			
1	Maximum	75.000		75.000
2	Dawn(Tecumseh), Dawn(Facilities or TCPL) and Dawn (Vector)	Note (2)		Note (2)
	<u>Authorized Overrun</u>			
	Firm transportation commodity charges:			
3	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.074	(0.001)	0.073
4	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.067	(0.001)	0.066
5	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.087	(0.001)	0.086
6	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.080		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)	0.052	(0.001)	0.051
9	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.174		0.174
10	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.116	(0.001)	0.115
11	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.186	(0.001)	0.185
12	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.128	(0.002)	0.126
13	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.033 (2)		0.033 (2)
14	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.033 (2)		0.033 (2)
15	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.033 (2)		0.033 (2)
16	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.033 (2)		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)	0.067 (2)	(0.001)	0.066 (2)
20	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.067 (2)	(0.001)	0.066 (2)
21	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.079 (2)	(0.002)	0.077 (2)
22	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.079 (2)	(0.002)	0.077 (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)	n/a (2)		0.001 (2)
	Short Term Firm transportation commodity charges:			
25	Maximum	75.000		75.000

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

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

UNION GAS LIMITED
Southern Operations Area
General Service Customer Bill Impacts

Line No.	Particulars	Rate M1 - Residential (Annual Consumption of 2,600 m ³)			
		EB-2005-0520 Approved 01-Jan-07 M2 Rate Total Bill (\$) (1) (a)	EB-2007-0606 Approved 01-Jan-08 M1 Rate Total Bill (\$) (1) (b)	Impact (\$) (c) = (b) - (a)	Percent Change (%) (d) = (c) / (a)
	<u>Delivery Charges</u>				
1	Monthly Charge	192.00	204.00	12.00	
2	Delivery Commodity Charge	134.42	120.89	(13.53)	
3	Storage Service	24.19	25.68	1.49	
4	Total Delivery Charge	350.61	350.56	(0.05)	0.0%
	<u>Supply Charges</u>				
5	Transportation to Union	86.55	86.55	-	
6	Gas Supply Commodity (2)	767.59	767.59	-	
7	Total Gas Supply Charge	854.14	854.14	-	
8	Total Bill	1,204.75	1,204.70	(0.05)	0.0%
9	Impacts for Customer Notices - Sales (line 8)			(0.05)	
10	Impacts for Customer Notices - Direct Purchase (line 4)			(0.05)	

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
Southern Operations Area
General Service Customer Bill Impacts

Line No.	Particulars	Rate M1 - Residential (Annual Consumption of 2,600 m ³)			
		EB-2005-0520 Approved 01-Jan-07 Redesigned M1 Rate (3) Total Bill (\$) (1) (a)	EB-2007-0606 Approved 01-Jan-08 M1 Rate Total Bill (\$) (1) (b)	Impact (\$) (c) = (b) - (a)	Percent Change (%) (d) = (c) / (a)
	<u>Delivery Charges</u>				
1	Monthly Charge	192.00	204.00	12.00	
2	Delivery Commodity Charge	132.35	120.89	(11.46)	
3	Storage Service	26.12	25.68	(0.44)	
4	Total Delivery Charge	350.47	350.56	0.09	0.0%
	<u>Supply Charges</u>				
5	Transportation to Union	86.55	86.55	-	
6	Gas Supply Commodity (2)	767.59	767.59	-	
7	Total Gas Supply Charge	854.14	854.14	-	
8	Total Bill	1,204.61	1,204.70	0.09	0.0%
9	Impacts for Customer Notices - Sales (line 8)			0.09	
10	Impacts for Customer Notices - Direct Purchase (line 4)			0.09	

Notes:

(1) Excludes price adjustments.

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

(3) EB-2005-0520, Rate Order, Working Papers, Schedule 21.

UNION GAS LIMITED
Southern Operations Area
General Service Customer Bill Impacts

		Rate M2 - Industrial (Annual Consumption of 73,000 m ³)			
		EB-2005-0520	EB-2007-0606		
		Approved 01-Jan-07 M2 Rate Total	Approved 01-Jan-08 M2 Rate Total	Impact	Percent Change
Line No.	Particulars	Bill (\$) (1)	Bill (\$) (1)	(\$) (c) = (b) - (a)	(%) (d) = (c) / (a)
		(a)	(b)		
	<u>Delivery Charges</u>				
1	Monthly Charge	192.00	840.00	648.00	
2	Delivery Commodity Charge	3,038.74	2,620.51	(418.23)	
3	Storage Service	679.57	530.93	(148.64)	
4	Total Delivery Charge	3,910.31	3,991.43	81.12	2.1%
	<u>Supply Charges</u>				
5	Transportation to Union	2,429.96	2,429.96	-	
6	Gas Supply Commodity (2)	21,551.30	21,551.30	-	
7	Total Gas Supply Charge	23,981.26	23,981.26	-	
8	Total Bill	27,891.57	27,972.69	81.12	0.3%
9	Impacts for Customer Notices - Sales (line 8)			81.12	
10	Impacts for Customer Notices - Direct Purchase (line 4)			81.12	

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
Southern Operations Area
General Service Customer Bill Impacts

		Rate M2 - Industrial (Annual Consumption of 73,000 m ³)			
		EB-2005-0520	EB-2007-0606		
		Approved 01-Jan-07 Redesigned M2 Rate (3) Total	Approved 01-Jan-08 M2 Rate Total	Impact	Percent Change
Line No.	Particulars	Bill (\$) (1)	Bill (\$) (1)	(\$) (c) = (b) - (a)	(%) (d) = (c) / (a)
		(a)	(b)		
	<u>Delivery Charges</u>				
1	Monthly Charge	840.00	840.00	-	
2	Delivery Commodity Charge	2,608.65	2,620.51	11.86	
3	Storage Service	539.44	530.93	(8.51)	
4	Total Delivery Charge	3,988.09	3,991.43	3.35	0.1%
	<u>Supply Charges</u>				
5	Transportation to Union	2,429.96	2,429.96	-	
6	Gas Supply Commodity (2)	21,551.30	21,551.30	-	
7	Total Gas Supply Charge	23,981.26	23,981.26	-	
8	Total Bill	27,969.35	27,972.69	3.35	0.0%
9	Impacts for Customer Notices - Sales (line 8)			3.35	
10	Impacts for Customer Notices - Direct Purchase (line 4)			3.35	

Notes:

- (1) Excludes price adjustments.
(2) Gas Supply Commodity and Fuel Rates will be updated as part of the Board approved QRAM process.
(3) EB-2005-0520, Rate Order, Working Papers, Schedule 21.

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-2005-0520	EB-2007-0606			EB-2005-0520	EB-2007-0606		
		Approved	Approved			Approved	Approved		
		01-Jan-07	01-Jan-08			01-Jan-07	01-Jan-08		
		Total	Total			Total	Total		
		Bill (\$)(1)	Bill (\$)(1)			Bill (\$)(1)	Bill (\$)(1)		
		(a)	(b)			(e)	(f)		
				Impact (\$)	(c)=(b)-(a)			Impact (\$)	(g)=(f)-(e)
					(d)=(c)/(a)				(h)=(g)/(e)
									(%)
	<u>Delivery Charges</u>								
1	Monthly Charge	192.00	204.00	12.00		192.00	204.00	12.00	
2	Delivery Commodity Charge	229.51	221.16	(8.35)		229.51	221.16	(8.35)	
3	Total Delivery Charge	421.51	425.16	3.65	0.9%	421.51	425.16	3.65	0.9%
	<u>Supply Charges</u>								
4	Transportation to Union	77.43	77.36	(0.07)		78.03	78.00	(0.03)	
5	Storage Service	49.67	49.15	(0.52)		49.59	49.07	(0.52)	
6	Subtotal	127.10	126.51	(0.59)	-0.5%	127.62	127.07	(0.55)	-0.4%
7	Commodity & Fuel (2)	743.15	743.15	-		750.08	750.08	-	
8	Total Gas Supply Charge	870.25	869.66	(0.59)		877.70	877.15	(0.55)	
9	Total Bill	1,291.76	1,294.82	3.06	0.2%	1,299.21	1,302.31	3.10	0.2%
10	Impacts for Customer Notices - Sales (line 9)			3.06				3.10	
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			3.06				3.10	

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 10 - Commercial (Annual Consumption of 93,000 m ³)		Rate 10 - Commercial (Annual Consumption of 93,000 m ³)		Rate 10 - Commercial (Annual Consumption of 93,000 m ³)		Rate 10 - Commercial (Annual Consumption of 93,000 m ³)	
		EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)(1)	EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)	EB-2005-0520 Approved 01-Jan-07 Total Bill (\$)(1)	EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)
		(a)	(b)	(c)=(b)-(a)	(d) = (c) / (a)	(e)	(f)	(g) = (f)-(e)	(h) = (g) / (e)
1	Delivery Charges								
2	Monthly Charge	840.00	840.00	-		840.00	840.00	-	
3	Delivery Commodity Charge	5,523.40	5,567.16	43.76	0.7%	5,523.40	5,567.16	43.76	0.7%
	Total Delivery Charge	6,363.40	6,407.16	43.76		6,363.40	6,407.16	43.76	
4	Supply Charges								
5	Transportation to Union	2,539.92	2,539.92	-		2,562.33	2,562.05	(0.28)	
6	Storage Service	1,139.72	1,126.04	(13.68)		1,137.47	1,123.80	(13.67)	
	Subtotal	3,679.64	3,665.96	(13.68)	-0.4%	3,699.80	3,685.85	(13.95)	-0.4%
7	Commodity & Fuel (2)	26,581.53	26,581.53	-		26,829.94	26,829.94	-	
8	Total Gas Supply Charge	30,261.17	30,247.49	(13.68)		30,529.74	30,515.79	(13.95)	
9	Total Bill	36,624.57	36,654.65	30.08	0.1%	36,893.14	36,922.95	29.81	0.1%
10	Impacts for Customer Notices - Sales (line 9)			30.08				29.81	
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			30.08				29.81	

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 10 - Commercial		Rate 10 - Commercial		Rate 10 - Commercial		Rate 10 - Commercial	
		(Annual Consumption of 93,000 m ³)		(Annual Consumption of 93,000 m ³)		(Annual Consumption of 93,000 m ³)		(Annual Consumption of 93,000 m ³)	
		EB-2005-0520	EB-2007-0606	EB-2005-0520	EB-2007-0606	EB-2005-0520	EB-2007-0606	EB-2005-0520	EB-2007-0606
		Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
		01-Jan-07	01-Jan-08	01-Jan-07	01-Jan-08	01-Jan-07	01-Jan-08	01-Jan-07	01-Jan-08
		Total	Total	Total	Total	Total	Total	Total	Total
		Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)	Bill (\$)
		(a)	(b)	(c)=(b)-(a)	(d) = (c) / (a)	(e)	(f)	(g) = (f)-(e)	(h) = (g) / (e)
					(%)				(%)
1	Delivery Charges								
2	Monthly Charge	840.00	840.00	-		840.00	840.00	-	
3	Delivery Commodity Charge	5,517.44	5,561.17	43.73		5,532.69	5,576.55	43.86	
	Total Delivery Charge	6,357.44	6,401.17	43.73	0.7%	6,372.69	6,416.55	43.86	0.7%
4	Supply Charges								
5	Transportation to Union	3,131.31	3,130.75	(0.56)		3,620.22	3,619.46	(0.76)	
6	Storage Service	1,497.95	1,484.30	(13.65)		1,788.86	1,775.16	(13.70)	
	Subtotal	4,629.26	4,615.05	(14.21)	-0.3%	5,409.08	5,394.62	(14.46)	-0.3%
7	Commodity & Fuel (2)	27,168.73	27,168.73	-		27,455.74	27,455.74	-	
8	Total Gas Supply Charge	31,797.99	31,783.78	(14.21)		32,864.82	32,850.36	(14.46)	
9	Total Bill	38,155.43	38,184.95	29.52	0.1%	39,237.51	39,266.91	29.40	0.1%
10	Impacts for Customer Notices - Sales (line 9)			29.52				29.40	
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			29.52				29.40	

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
Summary of Changes to Sales Rates
Rate 01A - Small Volume General Firm Service

Line No.	Particulars (cents/m ³)	EB-2008-0371 Approved January 1, 2009	Rate Change (b)	EB-2008-0220 Approved January 1, 2009
		Rate (a)		Rate (c)
1	Monthly Charge - All Zones	\$17.00	\$1.00	\$18.00
	Monthly Delivery Charge - All Zones			
2	First 100 m ³	8.9020	(0.1878)	8.7142
3	Next 200 m ³	8.3228	(0.1755)	8.1473
4	Next 200 m ³	7.9114	(0.1669)	7.7445
5	Next 500 m ³	7.5337	(0.1589)	7.3748
6	Over 1,000 m ³	7.2218	(0.1523)	7.0695
7	Delivery - Price Adjustment (All Volumes)		0.0431	0.0431 (1)
	Gas Transportation Service			
8	Fort Frances	3.8289	0.0012	3.8301
9	Western Zone	4.0506	0.0012	4.0518
10	Northern Zone	4.8757	0.0013	4.8770
11	Eastern Zone	5.5570	0.0014	5.5583
12	Transportation - Price Adjustment (All Zones)	0.7239 (2)	0.0013	0.7252 (3)
	Storage Service			
13	Fort Frances	1.8909	0.0041	1.8950
14	Western Zone	1.8885	0.0041	1.8926
15	Northern Zone	2.2761	0.0027	2.2788
16	Eastern Zone	2.5889	0.0016	2.5905
17	Storage - Price Adjustment (All Zones)		0.0025	0.0025 (4)
	Commodity Cost of Gas and Fuel			
18	Fort Frances	29.3170		29.3170
19	Western Zone	29.5546		29.5546
20	Northern Zone	29.8479		29.8479
21	Eastern Zone	30.1064		30.1064
22	Commodity and Fuel - Price Adjustment (All Zones)	1.4797 (5)		1.4797 (5)

Notes:

- (1) Includes a temporary charge of 0.0431 cents/m³ for the period April 1-December 31, 2009.
(2) Includes Prospective Recovery of 0.0854, 0.4688, 0.1621, and 0.0076 cents/m³.
(3) Includes Prospective Recovery of 0.0854, 0.4688, 0.1621, 0.0076 cents/m³, and a temporary charge of 0.0013 cents/m³ for the period Apr 1-Dec 31, 2009.
(4) Includes a temporary charge of 0.0025 cents/m³ for the period April 1 - December 31, 2009.
(5) Includes Prospective Recovery of 0.3166, 1.8620, 1.2170, and (1.9159) 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-2008-0371 Approved January 1, 2009	Rate Change (b)	EB-2008-0220 Approved January 1, 2009
		Rate (a)		Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m ³	7.4145	0.1196	7.5341
3	Next 9,000 m ³	5.9007	0.0952	5.9959
4	Next 20,000 m ³	5.0375	0.0813	5.1188
5	Next 70,000 m ³	4.4848	0.0724	4.5572
6	Over 100,000 m ³	2.3913	0.0386	2.4299
7	Delivery - Price Adjustment (All Volumes)		0.0559	0.0559 (1)
	Gas Transportation Service			
8	Fort Frances	3.5301		3.5301
9	Western Zone	3.7518	0.0002	3.7520
10	Northern Zone	4.5769	0.0002	4.5771
11	Eastern Zone	5.2582	0.0002	5.2584
12	Transportation - Price Adjustment (All Zones)	0.7239 (2)	0.0001	0.7240 (3)
	Storage Service			
13	Fort Frances	1.2108	0.0031	1.2139
14	Western Zone	1.2084	0.0031	1.2116
15	Northern Zone	1.5960	0.0025	1.5986
16	Eastern Zone	1.9088	0.0018	1.9106
17	Storage - Price Adjustment (All Zones)		0.0016	0.0016 (4)
	Commodity Cost of Gas and Fuel			
18	Fort Frances	29.3170		29.3170
19	Western Zone	29.5546		29.5546
20	Northern Zone	29.8479		29.8479
21	Eastern Zone	30.1064		30.1064
22	Commodity and Fuel - Price Adjustment (All Zones)	1.4797 (5)		1.4797 (5)

Notes:

(1) Includes a temporary charge of 0.0559 cents/m³ for the period April 1-December 31, 2009.

(2) Includes Prospective Recovery of 0.0854, 0.4688, 0.1621, and 0.0076 cents/m³.

(3) Includes Prospective Recovery of 0.0854, 0.4688, 0.1621, 0.0076 cents/m³, and a temporary charge of 0.0001 cents/m³ for the period Apr 1-Dec 31, 2009.

(4) Includes a temporary charge of 0.0016 cents/m³ for the period April 1 - December 31, 2009.

(5) Includes Prospective Recovery of 0.3166, 1.8620, 1.2170, and (1.9159) 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-2008-0371 Approved January 1, 2009	Rate Change (b)	EB-2008-0220 Approved January 1, 2009
		Rate (a)		Rate (c)
1	Monthly Charge	\$781.72	(\$2.19)	\$779.53
	Delivery Demand Charge			
2	First 70,000 m ³	19.8503	0.3216	20.1719
3	All over 70,000 m ³	11.6730	0.1891	11.8621
	Delivery Commodity Charge			
4	First 852,000 m ³	0.3068	0.0212	0.3280
5	All over 852,000 m ³	0.2272	0.0157	0.2429
	Monthly Gas Supply Demand Charge			
6	Fort Frances	32.8903		32.8903
7	Western Zone	36.4326	0.0208	36.4534
8	Northern Zone	56.7740	0.0185	56.7925
9	Eastern Zone	73.3920	0.0160	73.4080
10	Gas Supply Demand - Price Adjustment (All Zones)	-		-
	Commodity Transportation 1			
11	Fort Frances	2.7417		2.7417
12	Western Zone	2.8294		2.8294
13	Northern Zone	3.3145		3.3145
14	Eastern Zone	3.7121		3.7121
15	Transportation 1 - Price Adjustment (All Zones)	0.7239 (1)		0.7239 (1)
	Commodity Transportation 2			
16	Fort Frances	0.1933		0.1933
17	Western Zone	0.2396		0.2396
18	Northern Zone	0.3594		0.3594
19	Eastern Zone	0.4605		0.4605
	Commodity Cost of Gas and Fuel			
20	Fort Frances	29.5251		29.5251
21	Western Zone	29.7644		29.7644
22	Northern Zone	30.0598		30.0598
23	Eastern Zone	30.3201		30.3201
24	Commodity and Fuel - Price Adjustment (All Zones)	1.4797 (2)		1.4797 (2)
	Bundled Storage Service (\$/GJ)			
25	Monthly Demand Charge	11.217		11.217
26	Commodity Charge	0.240		0.240
27	Storage Demand - Price Adjustment	-		-

Notes:(1) Includes Prospective Recovery of 0.0854, 0.4688, 0.1621, and 0.0076 cents/m³.(2) Includes Prospective Recovery of 0.3166, 1.8620, 1.2170, and (1.9159) 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-2008-0371 Approved January 1, 2009	Rate Change (b)	EB-2008-0220 Approved January 1, 2009
		Rate (a)		Rate (c)
1	Monthly Charge	\$781.72	(\$2.18)	\$779.53
2	Delivery Demand Charge All Zones	11.7547	0.1394	11.8941
3	Delivery Commodity Charge All Zones	0.2170	0.0085	0.2255
4	Monthly Gas Supply Demand Charge Fort Frances	53.8074		53.8074
5	Western Zone	57.9404		57.9404
6	Northern Zone	81.6719		81.6719
7	Eastern Zone	101.0594		101.0594
8	Commodity Transportation 1 Fort Frances	5.1132		5.1132
9	Western Zone	5.1790		5.1790
10	Northern Zone	5.5428		5.5428
11	Eastern Zone	5.8410		5.8410
12	Commodity Transportation 2 Fort Frances	0.1933		0.1933
13	Western Zone	0.2396		0.2396
14	Northern Zone	0.3594		0.3594
15	Eastern Zone	0.4605		0.4605
16	Commodity Cost of Gas and Fuel Fort Frances	29.5251		29.5251
17	Western Zone	29.7644		29.7644
18	Northern Zone	30.0598		30.0598
19	Eastern Zone	30.3201		30.3201
20	Commodity and Fuel - Price Adjustment (All Zones)	1.4797 (1)		1.4797 (1)
21	Bundled Storage Service (\$/GJ) Monthly Demand Charge	11.217		11.217
22	Commodity Charge	0.240		0.240
23	Storage Demand - Price Adjustment	-		-

Notes:

(1) Includes Prospective Recovery of 0.3166, 1.8620, 1.2170, and (1.9159) cents/m³.

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

Line No.	Particulars (cents/m ³)	EB-2008-0371 Approved January 1, 2009	Rate Change	EB-2008-0220 Approved January 1, 2009
		Rate (a)		Rate (c)
1	<u>Rate 25 - Large Volume Interruptible Service</u> Monthly Charge	\$190.42	(\$0.53)	\$189.88
2	Delivery Charge - All Zones * Maximum	4.6131	0.0744	4.6875
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	\$145.32	(\$0.41)	\$144.91
6	Delivery Demand Charge - All Zones	28.0628	0.2865	28.3493

* see Appendix C

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

Line No.	Particulars (cents/m ³)	EB-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 Rate (c)
	<u>Utility Sales</u>			
1	Commodity and Fuel	30.1064		30.1064
2	Commodity and Fuel - Price Adjustment	1.2348 (1)		1.2348 (1)
3	Transportation	3.6153		3.6153
4	Total Gas Supply Commodity Charge	34.9565		34.9565
	 <u>M4 Firm Commercial/Industrial</u>			
5	Minimum annual gas supply commodity charge	5.0364		5.0364
	 <u>M5A Interruptible Commercial/Industrial</u>			
6	Minimum annual gas supply commodity charge	5.0364		5.0364
	 <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	38.750		38.750
8	Firm backstop gas	3.382		3.382
	Commodity charges:			
9	Gas supply	8.042		8.042
10	Backstop gas	9.392	0.002	9.394
11	Reasonable Efforts Backstop Gas	10.544	(0.076)	10.468
12	Supplemental Inventory	Note (2)		Note (2)
13	Supplemental Gas Sales Service (cents/m ³)	37.7288	0.0011	37.7299
14	Failure to Deliver	2.955	(0.0760)	2.879
15	Discretionary Gas Supply Service (DGSS)	Note (3)		Note (3)

Notes:

- (1) Includes Prospective Recovery of 0.1510, 1.2166, 1.3139, and (1.4467) cents/m³.
(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-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 Rate (c)
<u>M1 Small Volume General Service Rate</u>				
1	Monthly Charge	\$17.00	\$1.00	\$18.00
2	First 100 m ³	4.9580	(0.2895)	4.6685
3	Next 150 m ³	4.7030	(0.2746)	4.4284
4	All over 250 m ³	4.0994	(0.2393)	3.8601
5	Delivery - Price Adjustment (All Volumes)	0.0044 (1)	(0.0297)	(0.0253) (2)
6	Storage Service	0.9876	0.0023	0.9899
7	Storage - Price Adjustment		0.0023	0.0023 (3)
<u>M2 Large Volume General Service Rate</u>				
8	Monthly Charge	\$70.00		\$70.00
9	First 1 000 m ³	3.6769	0.0796	3.7565
10	Next 6 000 m ³	3.6064	0.0781	3.6845
11	Next 13 000 m ³	3.3964	0.0736	3.4700
12	All over 20 000 m ³	3.1445	0.0681	3.2126
13	Delivery - Price Adjustment (All Volumes)	0.0044 (4)	0.0591	0.0635 (5)
14	Storage Service	0.7273	0.0016	0.7289
15	Storage - Price Adjustment		0.0013	0.0013 (6)
<u>M4 Firm comm/ind contract rate</u>				
Monthly demand charge:				
16	First 8 450 m ³	44.8685	0.4340	45.3025
17	Next 19 700 m ³	19.4669	0.1883	19.6552
18	All over 28 150 m ³	16.1662	0.1564	16.3226
Monthly delivery commodity charge:				
19	First block	0.9277	0.0325	0.9602
20	All remaining use	0.5081	0.0178	0.5259
21	Delivery - Price Adjustment (All Volumes)	0.0044 (7)		0.0044 (7)
22	Minimum annual delivery commodity charge	1.2415	0.0325	1.2740

Notes:

- (1) Includes Prospective Recovery of (0.0002), 0.0019, 0.0026, and 0.0001 cents/m³.
- (2) Includes Prospective Recovery of (0.0002), 0.0019, 0.0026, 0.0001 cents/m³, and a temporary credit of (0.0297) cents/m³ for the period Apr 1-Dec 31, 2009.
- (3) Includes a temporary charge of 0.0023 cents/m³ for the period April 1 to December 31, 2009.
- (4) Includes Prospective Recovery of (0.0002), 0.0019, 0.0026, and 0.0001 cents/m³.
- (5) Includes Prospective Recovery of (0.0002), 0.0019, 0.0026, 0.0001 cents/m³, and a temporary charge of 0.0591 cents/m³ for the period Apr 1-Dec 31, 2009.
- (6) Includes a temporary charge of 0.0013 cents/m³ for the period April 1 to December 31, 2009.
- (7) Includes Prospective Recovery of (0.0002), 0.0019, 0.0026, and 0.0001 cents/m³.

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

Line No.	Particulars (cents/m ³)	EB-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 Rate (c)
	<u>M5A interruptible comm/ind contract</u>			
	<u>Firm contracts</u> *			
1	Monthly demand charge	27.1498	0.2943	27.4441
2	Monthly delivery commodity charge	1.8709	0.0119	1.8828
3	Delivery - Price Adjustment (All Volumes)	0.0044 (1)		0.0044 (1)
	<u>Interruptible contracts</u> *			
4	Monthly Charge	\$501.10	(\$1.40)	\$499.70
	Daily delivery commodity charge:			
5	4 800 m ³ to 17 000 m ³	1.9398	0.0173	1.9571
6	17 000 m ³ to 30 000 m ³	1.8099	0.0173	1.8272
7	30 000 m ³ to 50 000 m ³	1.7416	0.0173	1.7589
8	50 000 m ³ to 70 000 m ³	1.6937	0.0173	1.7110
9	70 000 m ³ to 100 000 m ³	1.6594	0.0173	1.6767
10	100 000 m ³ to 140 870 m ³	1.6257	0.0173	1.6430
11	Delivery - Price Adjustment (All Volumes)	0.0044 (1)		0.0044 (1)
12	Annual minimum delivery commodity charge	2.2536	0.0173	2.2709
	<u>M7 Special large volume contract</u>			
	<u>Firm</u>			
13	Monthly demand charge	25.0976	0.2048	25.3025
14	Monthly delivery commodity charge	0.3531	0.0281	0.3812
15	Delivery - Price Adjustment	0.0044 (1)		0.0044 (1)
	<u>Interruptible</u> *			
16	Monthly delivery commodity charge: Maximum	2.7106	0.0473	2.7579
17	Delivery - Price Adjustment	0.0044 (1)		0.0044 (1)
	<u>Seasonal</u> *			
18	Monthly delivery commodity charge: Maximum	2.4665	0.0473	2.5138
19	Delivery - Price Adjustment	0.0044 (1)		0.0044 (1)
	<u>M9 Large wholesale service</u>			
20	Monthly demand charge	16.7920	0.1296	16.9216
21	Monthly delivery commodity charge	0.5378	(0.0001)	0.5377
22	Delivery - Price Adjustment	0.0044 (1)		0.0044 (1)
	<u>M10 Small wholesale service</u>			
23	Monthly delivery commodity charge	2.6583	0.0168	2.6751

Notes:

(1) Includes Prospective Recovery of (0.0002), 0.0019, 0.0026, and 0.0001 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-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 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	1.941	0.006	1.947
3	Customer provides deliverability inventory	1.033	0.002	1.035
4	Firm incremental injection	1.033	0.002	1.035
5	Interruptible withdrawal	1.033	0.002	1.035
	Commodity charges:			
6	Withdrawal	0.064	(0.001)	0.063
7	Customer provides compressor fuel	0.007	(0.001)	0.006
8	Injection	0.064	(0.001)	0.063
9	Customer provides compressor fuel	0.007	(0.001)	0.006
10	Storage fuel ratio - customer provides fuel	0.601%	(0.002)%	0.599%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge first 140,870 m ³	18.6990	0.1978	18.8968
12	Monthly demand charge all over 140,870 m ³	12.7775	0.1352	12.9127
	Commodity charges:			
13	Firm- Union provides compressor fuel first 2,360,653 m ³	0.3619	0.0050	0.3669
14	Union provides compressor fuel all over 2,360,653 m ³	0.2792	0.0023	0.2815
15	Customer provides compressor fuel first 2,360,653 m ³	0.1646	0.0054	0.1700
16	Customer provides compressor fuel all over 2,360,653 m ³	0.0819	0.0027	0.0846
	Interruptible: *			
17	Maximum - Union provides compressor fuel	2.7106	0.0473	2.7579
18	Maximum - customer provides compressor fuel	2.5133	0.0477	2.5610
19	Transportation fuel ratio - customer provides fuel	0.555%	(0.001)%	0.554%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection May 1 to Oct 31	0.168	(0.001)	0.167
21	Customer provides compressor fuel	0.071	(0.001)	0.070
22	Withdrawals Nov 1 to Apr 30	0.168	(0.001)	0.167
23	Customer provides compressor fuel	0.071	(0.0010)	0.070
24	Transportation commodity charge (cents/m ³)	0.9766	0.0116	0.9882
25	Customer provides compressor fuel	0.7794	0.0119	0.7913
26	<u>Monthly Charge</u>	\$1,803.96	(\$5.05)	\$1,798.91

* 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-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 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	1.941	0.006	1.947
3	Customer provides deliverability inventory	1.033	0.002	1.035
4	Firm incremental injection	1.033	0.002	1.035
5	Interruptible withdrawal	1.033	0.002	1.035
	Commodity charges:			
6	Withdrawal	0.064	(0.001)	0.063
7	Customer provides compressor fuel	0.007	(0.001)	0.006
8	Injection	0.064	(0.001)	0.063
9	Customer provides compressor fuel	0.007	(0.001)	0.006
10	Storage fuel ratio- Cust. provides fuel	0.601%	(0.002)%	0.599%
	<u>Transportation (cents / m³)</u>			
11	Monthly demand charge	8.8608	0.0953	8.9561
	Commodity charges			
12	Firm- Union supplies compressor fuel	0.3248	(0.0003)	0.3245
13	Customer provides compressor fuel	0.0667	0.0004	0.0671
14	Transportation fuel ratio- Cust. provides fuel	0.726%	(0.002)%	0.724%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
15	Injection	0.168	(0.001)	0.167
16	Customer provides compressor fuel	0.071	(0.001)	0.070
17	Withdrawals	0.168	(0.001)	0.167
18	Customer provides compressor fuel	0.071	(0.001)	0.070
19	Transportation commodity charge (cents/m ³)	0.6161	0.0028	0.6189
20	Customer provides compressor fuel (cents/m ³)	0.3580	0.0035	0.3615
	<u>Monthly Charge</u>			
21	City of Kitchener	\$17,176.63	\$108.80	\$17,285.43
22	Natural Resource Gas	\$2,636.79	\$16.70	\$2,653.49
23	Six Nations	\$878.93	\$5.57	\$884.50

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

Line No.	Particulars	EB-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 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	0.938	0.002	0.940
4	Incremental firm withdrawal right	0.938	0.002	0.940
	Commodity charges:			
5	Injection customer provides compressor fuel	0.015	(0.001)	0.014
6	Withdrawal customer provides compressor fuel	0.015	(0.001)	0.014
7	Storage fuel ratio - Customer provides fuel	0.601%	(0.002)%	0.599%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
8	Injection customer provides compressor fuel	0.046	(0.001)	0.045
9	Withdrawal customer provides compressor fuel	0.046	(0.001)	0.045
	<u>U5 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
10	Combined Firm Space & Deliverability	0.021		0.021
11	Incremental firm injection right	0.938	0.002	0.940
12	Incremental firm withdrawal right	0.938	0.002	0.940
	Commodity charges:			
13	Injection customer provides compressor fuel	0.015	(0.001)	0.014
14	Withdrawal customer provides compressor fuel	0.015	(0.001)	0.014
15	Storage fuel ratio - Customer provides fuel	0.601%	(0.002)%	0.599%
	<u>Delivery (cents / m³)</u>			
	<u>Firm contracts</u>			
16	Monthly demand charge	21.4233	0.2883	21.7116
17	Monthly delivery commodity charge	1.7982	0.0085	1.8067
18	Transportation fuel ratio - Customer provides fuel	0.555%	(0.001)%	0.554%
	<u>Interruptible contracts</u>			
19	Monthly Charge	\$501.10	(\$1.40)	\$499.70
	Monthly delivery commodity charge:			
20	4 800 m ³ to 17 000 m ³	1.5266	0.0134	1.5400
21	17 000 m ³ to 30 000 m ³	1.3967	0.0134	1.4101
22	30 000 m ³ to 50 000 m ³	1.3284	0.0134	1.3418
23	50 000 m ³ to 70 000 m ³	1.2805	0.0134	1.2939
24	70 000 m ³ to 100 000 m ³	1.2462	0.0134	1.2596
25	100 000 m ³ to 140 870 m ³	1.2125	0.0134	1.2259
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
26	Injection customer provides compressor fuel	0.046	(0.001)	0.045
27	Withdrawal customer provides compressor fuel	0.046	(0.001)	0.045

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

Line No.	Particulars	EB-2008-0371 Approved January 1, 2009 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 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	0.938	0.002	0.940
3	Incremental firm withdrawal right	0.938	0.002	0.940
	Commodity charges:			
4	Injection customer provides compressor fuel	0.015	(0.001)	0.014
5	Withdrawal customer provides compressor fuel	0.015	(0.001)	0.014
6	Storage fuel ratio - Customer provides fuel	0.601%	(0.002)%	0.599%
	<u>Delivery (cents / m³)</u>			
7	Monthly demand charge first 140,870 m ³	18.6990	0.1978	18.8968
8	Monthly demand charge all over 140,870 m ³	12.7775	0.1352	12.9127
	Commodity charges			
9	Firm Customer provides compressor fuel first 2,360,653 m ³	0.1646	0.0054	0.1700
10	Firm Customer provides compressor fuel all over 2,360,653 m ³	0.0819	0.0027	0.0846
	Interruptible:			
11	Maximum customer provides compressor fuel	2.5133	0.0477	2.5610
12	Transportation fuel ratio - Customer provides fuel	0.555%	(0.001)%	0.554%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
13	Injection customer provides compressor fuel	0.046	(0.001)	0.045
14	Withdrawal customer provides compressor fuel	0.046	(0.001)	0.045
15	Transportation commodity charge (cents/m ³)	0.7794	0.0119	0.7913
	<u>Other Services & Charges</u>			
16	Monthly Charge	\$1,803.96	(\$5.05)	\$1,798.91
	<u>U9 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
17	Firm space	0.021		0.021
18	Incremental firm injection right	0.938	0.002	0.940
19	Incremental firm withdrawal right	0.938	0.002	0.940
	Commodity charges:			
20	Injection customer provides compressor fuel	0.015	(0.001)	0.014
21	Withdrawal customer provides compressor fuel	0.015	(0.001)	0.014
22	Storage fuel ratio - Customer provides fuel	0.601%	(0.002)%	0.599%
	<u>Delivery (cents / m³)</u>			
23	Monthly demand charge	8.8608	0.0953	8.9561
	Commodity charges			
24	Firm customer provides compressor fuel	0.0667	0.0004	0.0671
25	Transportation fuel ratio - Customer provides fuel	0.726%	(0.002)%	0.724%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
26	Injection customer provides compressor fuel	0.046	(0.001)	0.045
27	Withdrawal customer provides compressor fuel	0.046	(0.001)	0.045
28	Transportation commodity charge (cents/m ³)	0.3580	0.0035	0.3615
	<u>Other Services & Charges</u>			
	Monthly Charge			
29	City of Kitchener	\$17,176.63	\$108.80	\$17,285.43
30	NRG	\$2,636.79	\$16.70	\$2,653.49
31	Six Nations	\$878.93	\$5.57	\$884.50

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2007-0606 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 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	1.033	0.002	1.035
	Commodity charges:			
3	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.007 (2)	(0.001)	0.006 (2)
	<u>Firm transportation</u>			
	Monthly demand charges:			
4	Dawn to Kirkwall	2.004	0.003	2.007
5	Dawn to Oakville/Parkway	2.354	0.004	2.358
	Commodity charges:			
6	Easterly	Note (1)		Note (1)
7	Westerly	Note (1)		Note (1)
	<u>Limited Firm/Interruptible</u>			
	Monthly demand charges:			
8	Maximum	5.649	0.010	5.659
	Commodity charges :			
9	Others	Note (1)		Note (1)
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
10	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.040 (2)	0.001	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	0.077 (1)	0.001	0.078 (1)
15	Westerly - Union supplied fuel	Note (1)		Note (1)
16	Westerly - Shipper supplied fuel	0.077 (1)	0.001	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	\$661.13	(\$0.69)	\$660.44
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-2007-0606 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 Rate (c)
	<u>M16 Storage Transportation Service</u>			
1	Monthly fixed charge per customer station	\$668.13	\$12.61	\$680.74
	Monthly demand charges:			
2	East of Dawn	0.732	0.001	0.733
3	West of Dawn	0.991	(0.010)	0.981
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		0.080
14	West of Dawn - Union supplied fuel	0.089		0.089
15	East of Dawn - Shipper supplied fuel	0.049 (2)		0.049 (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		0.064
18	West of Dawn - Union supplied fuel	0.080	(0.001)	0.079
19	East of Dawn - Shipper supplied fuel	0.024 (2)		0.024 (2)
20	West of Dawn - Shipper supplied fuel	0.033 (2)	(0.001)	0.032 (2)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Transportation service</u>			
	Monthly demand charges:			
21	St. Clair / Bluewater & Dawn	0.991	(0.010)	0.981
22	Ojibway & Dawn	0.991	(0.010)	0.981
23	Parkway to Dawn	0.545	0.001	0.546
24	Parkway to Kirkwall	0.545	0.001	0.546
25	Dawn to Kirkwall	2.004	0.003	2.007
26	Dawn to Parkway	2.354	0.004	2.358
27	Dawn to Dawn-Vector	0.042		0.042
28	Short-term: 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		0.033
31	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.054	(0.001)	0.053
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)	0.034	(0.001)	0.033
35	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.108	(0.001)	0.107
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)	0.108	(0.001)	0.107
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-2007-0606 Approved January 1, 2008 Rate (a)	Rate Change (b)	EB-2008-0220 Approved January 1, 2009 Rate (c)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Transportation service cont'd</u>			
	Interruptible commodity charges:			
1	Maximum	75.000		75.000
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		0.073
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		0.086
6	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.080	(0.001)	0.079
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		0.051
9	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.174	(0.001)	0.173
10	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.115		0.115
11	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.185		0.185
12	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.126		0.126
13	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.033 (2)	(0.001)	0.032 (2)
14	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.033 (2)	(0.001)	0.032 (2)
15	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.033 (2)	(0.001)	0.032 (2)
16	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.033 (2)	(0.001)	0.032 (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)	0.077 (2)	0.001	0.078 (2)
22	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.077 (2)	0.001	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	75.000		75.000

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

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

UNION GAS LIMITED
Southern Operations Area
General Service Customer Bill Impacts

Line No.	Particulars	Rate M1 - Residential (Annual Consumption of 2,600 m ³)				Rate M2 - Industrial (Annual Consumption of 73,000 m ³)			
		EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)	EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)
		(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)	(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)
	<u>Delivery Charges</u>								
1	Monthly Charge	204.00	216.00	12.00		840.00	840.00	-	
2	Delivery Commodity Charge	120.89	113.83	(7.06)		2,620.51	2,677.26	56.75	
3	Storage Service	25.68	25.74	0.06		530.93	532.10	1.17	
4	Total Delivery Charge	350.56	355.57	5.00	1.4%	3,991.43	4,049.35	57.92	1.5%
	<u>Supply Charges</u>								
5	Transportation to Union	94.00	94.00	-		2,639.17	2,639.17	-	
6	Gas Supply Commodity (2)	782.77	782.77	-		21,977.67	21,977.67	-	
7	Total Gas Supply Charge	876.76	876.76	-		24,616.84	24,616.84	-	
8	Total Bill	1,227.33	1,232.33	5.00	0.4%	28,608.28	28,666.19	57.92	0.2%
9	Impacts for Customer Notices - Sales (line 8)			5.00				57.92	
10	Impacts for Customer Notices - Direct Purchase (line 4)			5.00				57.92	

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-2007-0606	EB-2008-0220			EB-2007-0606	EB-2008-0220		
		Approved 01-Jan-08	Approved 01-Jan-09	Impact (\$)	Percent Change (%)	Approved 01-Jan-08	Approved 01-Jan-09	Impact (\$)	Percent Change (%)
		Total	Total			Total	Total		
		Bill (\$)(1)	Bill (\$)(1)	(c)=(b)-(a)	(d) = (c) / (a)	Bill (\$)(1)	Bill (\$)(1)	(g) = (f)-(e)	(h) = (g) / (e)
		(a)	(b)			(e)	(f)		
1	Delivery Charges								
2	Monthly Charge	204.00	216.00	12.00		204.00	216.00	12.00	
3	Delivery Commodity Charge	221.16	216.49	(4.67)		221.16	216.49	(4.67)	
	Total Delivery Charge	425.16	432.49	7.33	1.7%	425.16	432.49	7.33	1.7%
4	Supply Charges								
5	Transportation to Union	99.55	99.58	0.03		105.31	105.35	0.04	
6	Storage Service	49.17	49.28	0.11		49.13	49.20	0.07	
	Subtotal	148.72	148.86	0.14	0.1%	154.44	154.55	0.11	0.1%
7	Commodity & Fuel (2)	762.23	762.23	-		768.43	768.43	-	
8	Total Gas Supply Charge	910.95	911.09	0.14		922.87	922.98	0.11	
9	Total Bill	1,336.11	1,343.58	7.47	0.6%	1,348.03	1,355.47	7.44	0.6%
10	Impacts for Customer Notices - Sales (line 9)								
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			7.47				7.44	

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 01 - Residential (Annual Consumption of 2,600 m ³)					(Eastern) Rate 01 - Residential (Annual Consumption of 2,600 m ³)				
		EB-2007-0606 Approved 01-Jan-08 Total Bill (\$) (1)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$) (1)	Impact (\$)	Percent Change (%)	(d) = (c) / (a)	EB-2007-0606 Approved 01-Jan-08 Total Bill (\$) (1)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$) (1)	Impact (\$)	Percent Change (%)	(h) = (g) / (e)
		(a)	(b)	(c)=(b)-(a)			(e)	(f)	(g) = (f)-(e)		
	<u>Delivery Charges</u>										
1	Monthly Charge	204.00	216.00	12.00			204.00	216.00	12.00		
2	Delivery Commodity Charge	221.00	216.34	(4.66)			220.64	215.98	(4.66)		
3	Total Delivery Charge	425.00	432.34	7.34	1.7%		424.64	431.98	7.34	1.7%	
	<u>Supply Charges</u>										
4	Transportation to Union	126.77	126.80	0.03			144.49	144.53	0.04		
5	Storage Service	59.18	59.25	0.07			67.30	67.35	0.05		
6	Subtotal	185.95	186.05	0.10	0.1%		211.79	211.88	0.09	0.0%	
7	Commodity & Fuel (2)	776.04	776.04	-			782.79	782.79	-		
8	Total Gas Supply Charge	961.99	962.09	0.10			994.58	994.67	0.09		
9	Total Bill	1,386.99	1,394.43	7.44	0.5%		1,419.22	1,426.65	7.43	0.5%	
10	Impacts for Customer Notices - Sales (line 9)			7.44					7.43		
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			7.44					7.43		

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) Rate 10 - Commercial (Annual Consumption of 93,000 m ³)				(Western) Rate 10 - Commercial (Annual Consumption of 93,000 m ³)							
		EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	(a)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	(b)	Impact (\$) (c)=(b)-(a)	(d) = (c) / (a)	EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	(e)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	(f)	Impact (\$) (g) = (f)-(e)	(h) = (g) / (e)
1	Delivery Charges												
2	Monthly Charge	840.00		840.00		-		840.00		840.00		-	
3	Delivery Commodity Charge	5,567.16		5,656.97		89.81		5,567.16		5,656.97		89.81	1.4%
	Total Delivery Charge	6,407.16		6,496.97		89.81	1.4%	6,407.16		6,496.97		89.81	1.4%
4	Supply Charges												
5	Transportation to Union	3,283.02		3,283.02		-		3,489.17		3,489.36		0.19	
6	Storage Service	1,126.04		1,128.92		2.88		1,123.80		1,126.79		2.99	
	Subtotal	4,409.06		4,411.94		2.88	0.1%	4,612.97		4,616.15		3.18	0.1%
7	Commodity & Fuel (2)	27,264.82		27,264.82		-		27,485.78		27,485.78		-	
8	Total Gas Supply Charge	31,673.88		31,676.76		2.88		32,098.75		32,101.93		3.18	
9	Total Bill	38,081.04		38,173.73		92.69	0.2%	38,505.91		38,598.90		92.99	0.2%
10	Impacts for Customer Notices - Sales (line 9)					92.69						92.99	
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)					92.69						92.99	

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 10 - Commercial (Annual Consumption of 93,000 m ³)					Rate 10 - Commercial (Annual Consumption of 93,000 m ³)				
		EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	Impact (\$) (c)=(b)-(a)	Percent Change (%) (d) = (c) / (a)		EB-2007-0606 Approved 01-Jan-08 Total Bill (\$)(1)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$)(1)	Impact (\$) (g) = (f)-(e)	Percent Change (%) (h) = (g) / (e)	
	<u>Delivery Charges</u>										
1	Monthly Charge	840.00	840.00	-			840.00	840.00	-		
2	Delivery Commodity Charge	5,561.17	5,650.88	89.71			5,576.55	5,666.51	89.96		
3	Total Delivery Charge	6,401.17	6,490.88	89.71	1.4%		6,416.55	6,506.51	89.96	1.4%	
	<u>Supply Charges</u>										
4	Transportation to Union	4,256.51	4,256.70	0.19			4,890.13	4,890.32	0.19		
5	Storage Service	1,484.30	1,486.71	2.41			1,775.16	1,776.86	1.70		
6	Subtotal	5,740.81	5,743.41	2.60	0.0%		6,665.29	6,667.18	1.89	0.0%	
7	Commodity & Fuel (2)	27,758.55	27,758.55	-			27,998.96	27,998.96	-		
8	Total Gas Supply Charge	33,499.36	33,501.96	2.60			34,664.25	34,666.14	1.89		
9	Total Bill	39,900.53	39,992.84	92.31	0.2%		41,080.80	41,172.65	91.85	0.2%	
10	Impacts for Customer Notices - Sales (line 9)			92.31					91.85		
11	Impacts for Customer Notices - Direct Purchase (line 3 + line 6)			92.31					91.85		

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
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	EB-2009-0275 Approved January 1, 2010
		Rate (a)	(b)	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 April 1 to December 31, 2009, a temporary credit of (1.8198) cents/m³ for the period July 1 to December 31, 2009, and a temporary credit of (0.7629) cents/m³ for the period October 1, 2009 to March 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 April 1 to December 31, 2009, and a temporary credit of (0.3544) cents/m³ for the period October 1, 2009 to March 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 October 1, 2009 to March 31, 2010.
- (5) Includes a temporary charge of 0.0025 cents/m³ for the period April 1 to 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 April 1 to December 31, 2009, a temporary credit of (0.6735) cents/m³ for the period July 1 to December 31, 2009, and a temporary credit of (1.6523) cents/m³ for the period October 1, 2009 to March 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 April 1 to December 31, 2009, and a temporary credit of (0.2629) cents/m³ for the period October 1, 2009 to March 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 October 1, 2009 to March 31, 2010.

(5) Includes a temporary charge of 0.0016 cents/m³ for the period April 1 to 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 (b)	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/m².

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)
	<u>Rate 25 - Large Volume Interruptible Service</u>			
1	Monthly Charge	\$189.88	\$1.73	\$191.61
	 Delivery Charge - All Zones *			
2	Maximum	4.6875	(0.1599)	4.5276
	 Gas Supply Charges - All Zones			
3	Minimum	14.3135		14.3135
4	Maximum	140.5622		140.5622
	 <u>Rate 77 - Wholesale Transportation Service</u>			
5	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 Change	EB-2009-0275 Approved January 1, 2010
		Rate (a)		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) (1)
3	Transportation	4.0738		4.0738
4	Total Gas Supply Commodity Charge	15.4100		15.4100
	<u>M4 Firm Commercial/Industrial</u>			
5	Minimum annual gas supply commodity charge	5.1145		5.1145
	<u>M5A Interruptible Commercial/Industrial</u>			
6	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 October 1, 2009 to March 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 (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 Rate (c)
	<u>M1 Small Volume General Service Rate</u>			
1	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)	-
	<u>M2 Large Volume General Service Rate</u>			
8	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)	-
	<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
	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 April 1 to December 31, 2009, a temporary credit of (1.2901) cents/m³ for the period July 1 to December 31, 2009, and a temporary credit of (0.0515) cents/m³ for the period October 1, 2009 to March 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 October 1, 2009 to March 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 April 1 to December 31, 2009, a temporary credit of (0.5018) cents/m³ for the period July 1 to December 31, 2009, and a temporary credit of (0.4404) cents/m³ for the period October 1, 2009 to March 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 October 1, 2009 to March 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 (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 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
22	Transportation commodity charge (cents/m ³)	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 (a)	Rate Change (b)	EB-2009-0275 Approved January 1, 2010 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:			
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	(0.016)	1.019
	Commodity charges:			
3	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.006 (2)	(0.001)	0.006 (2)
	<u>Firm transportation</u>			
	Monthly demand charges:			
4	Dawn to Kirkwall	2.007	0.008	2.016
5	Dawn to Oakville/Parkway	2.358	0.010	2.368
	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	0.023	5.683
	Commodity charges :			
9	Others	Note (1)		Note (1)
	<u>Authorized Overrun</u>			
	Storage commodity charges:			
10	Injection / Withdrawal - Shipper supplied fuel (includes UFG)	0.041 (2)	(0.000)	0.040 (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)	0.001	0.078 (1)
15	Westerly - Union supplied fuel	Note (1)		Note (1)
16	Westerly - Shipper supplied fuel	0.078 (1)	0.001	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	\$6.02	\$666.47
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 Change	EB-2009-0275 Approved January 1, 2010
		Rate (a)	(b)	Rate (c)
	<u>M16 Storage Transportation Service</u>			
1	Monthly fixed charge per customer station	\$680.74	(\$23.79)	\$656.94
	Monthly demand charges:			
2	East of Dawn	0.733	0.003	0.736
3	West of Dawn	0.981	(0.002)	0.980
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		0.081
14	West of Dawn - Union supplied fuel	0.089		0.089
15	East of Dawn - Shipper supplied fuel	0.049 (2)		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		0.065
18	West of Dawn - Union supplied fuel	0.079	0.000	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)	(0.000)	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	(0.002)	0.980
22	Ojibway & Dawn	0.981	(0.002)	0.980
23	Parkway to Dawn	0.546	0.002	0.548
24	Parkway to Kirkwall	0.546	0.002	0.548
25	Dawn to Kirkwall	2.007	0.008	2.016
26	Dawn to Parkway	2.358	0.009	2.368
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		0.034
31	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.053	(0.000)	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	0.000	0.034
35	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.107	0.000	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	0.000	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	EB-2009-0275 Approved January 1, 2010
		Rate (a)	(b)	Rate (c)
	<u>C1 Storage & Cross Franchise Transportation Service</u>			
	<u>Transportation service cont'd</u>			
	Interruptible commodity charges:			
1	Maximum	75.000		75.000
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		0.074
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		0.087
6	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.079	0.000	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	0.001	0.175
10	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.115		0.116
11	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.185		0.186
12	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.126		0.127
13	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.032 (2)	(0.000)	0.033 (2)
14	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.032 (2)	(0.000)	0.033 (2)
15	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.032 (2)	(0.000)	0.033 (2)
16	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.032 (2)	(0.000)	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)	0.001	0.078 (2)
22	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.078 (2)	0.001	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	75.000		75.000

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

UNION GAS LIMITED
Southern Operations Area
General Service Customer Bill Impacts

Line No.	Particulars	Rate M1 - Residential (Annual Consumption of 2,600 m ³)				Rate M2 - Industrial (Annual Consumption of 73,000 m ³)			
		EB-2008-0220 Approved 01-Jan-09 Total Bill (\$ (1)) (a)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$ (1)) (b)	Impact (\$) (c) = (b) - (a)	Percent Change (%) (d) = (c) / (a)	EB-2008-0220 Approved 01-Jan-09 Total Bill (\$ (1)) (a)	EB-2009-0275 Approved 01-Jan-10 Total Bill (\$ (1)) (b)	Impact (\$) (c) = (b) - (a)	Percent Change (%) (d) = (c) / (a)
1	Delivery Charges								
2	Monthly Charge	216.00	228.00	12.00		840.00	840.00	-	
3	Delivery Commodity Charge	113.83	108.73	(5.09)		2,677.26	2,759.58	82.32	
4	Storage Service	25.74	25.79	0.05		532.10	533.27	1.17	
	Total Delivery Charge	355.57	362.52	6.96	2.0%	4,049.35	4,132.85	83.49	2.1%
5	Supply Charges								
6	Transportation to Union	105.92	105.92	-		2,973.87	2,973.87	-	
7	Gas Supply Commodity (2)	518.62	518.62	-		14,561.31	14,561.31	-	
	Total Gas Supply Charge	624.54	624.54	-		17,535.18	17,535.18	-	
8	Total Bill	980.11	987.06	6.96	0.7%	21,584.54	21,668.03	83.49	0.4%
9	Impacts for Customer Notices - Sales (line 8)			6.96				83.49	
10	Impacts for Customer Notices - Direct Purchase (line 4)			6.96				83.49	

Notes:

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

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 (\$) (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	216.34	212.13	(4.21)		215.98	211.78	(4.20)	
	Total Delivery Charge	432.34	440.13	7.79	1.8%	431.98	439.78	7.80	1.8%
4	<u>Supply Charges</u>								
5	Transportation to Union	107.44	107.45	0.01		123.43	123.44	0.01	
6	Storage Service	59.25	59.38	0.13		67.35	67.52	0.17	
	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	0.7%	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 QRAM process.

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

Line No.	Particulars	(Fort Frances)				(Western)			
		Rate 10 - Commercial (Annual Consumption of 93,000 m ³)				Rate 10 - Commercial (Annual Consumption of 93,000 m ³)			
		EB-2008-0220	EB-2009-0275			EB-2008-0220	EB-2009-0275		
		Approved 01-Jan-09 Total Bill (\$)(1)	Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)	Approved 01-Jan-09 Total Bill (\$)(1)	Approved 01-Jan-10 Total Bill (\$)(1)	Impact (\$)	Percent Change (%)
		(a)	(b)	(c)=(b)-(a)	(d) = (c) / (a)	(e)	(f)	(g) = (f)-(e)	(h) = (g) / (e)
1	Delivery Charges								
2	Monthly Charge	840.00	840.00	-		840.00	840.00	-	
3	Delivery Commodity Charge	5,656.97	5,464.02	(192.95)	-3.0%	5,656.97	5,464.02	(192.95)	-3.0%
	Total Delivery Charge	6,496.97	6,304.02	(192.95)		6,496.97	6,304.02	(192.95)	
4	Supply Charges								
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)					(Eastern)				
		Rate 10 - Commercial					Rate 10 - Commercial				
		(Annual Consumption of 93,000 m ³)					(Annual Consumption of 93,000 m ³)				
		EB-2008-0220	EB-2009-0275				EB-2008-0220	EB-2009-0275			
		Approved	Approved	Approved	Impact	Percent	Approved	Approved	Approved	Impact	Percent
		01-Jan-09	01-Jan-10	01-Jan-10	(\$)	Change	01-Jan-09	01-Jan-10	01-Jan-10	(\$)	Change
		Total	Total	Total		(%)	Total	Total	Total		(%)
		Bill (\$)(1)	Bill (\$)(1)	Bill (\$)(1)	(c)=(b)-(a)	(d) = (c) / (a)	Bill (\$)(1)	Bill (\$)(1)	Bill (\$)(1)	(g) = (f)-(e)	(h) = (g) / (e)
		(a)	(b)	(b)			(e)	(f)	(f)		
1	<u>Delivery Charges</u>										
2	Monthly Charge	840.00	840.00	840.00	-		840.00	840.00	840.00	-	
3	Delivery Commodity Charge	5,650.88	5,458.13	5,458.13	(192.75)	-3.0%	5,666.51	5,473.24	5,473.24	(193.27)	
	Total Delivery Charge	6,490.88	6,298.13	6,298.13	(192.75)		6,506.51	6,313.24	6,313.24	(193.27)	-3.0%
4	<u>Supply Charges</u>										
5	Transportation to Union	3,591.18	3,591.10	3,591.10	(0.08)		4,162.30	4,162.22	4,162.22	(0.08)	
6	Storage Service	1,486.71	1,488.92	1,488.92	2.21		1,776.86	1,780.86	1,780.86	4.00	
	Subtotal	5,077.89	5,080.02	5,080.02	2.13	0.0%	5,939.16	5,943.08	5,943.08	3.92	0.1%
7	Commodity & Fuel (2)	18,394.27	18,394.27	18,394.27	-		18,550.70	18,550.70	18,550.70	-	
8	Total Gas Supply Charge	23,472.16	23,474.29	23,474.29	2.13		24,489.86	24,493.78	24,493.78	3.92	
9	Total Bill	29,963.04	29,772.42	29,772.42	(190.62)	-0.6%	30,996.37	30,807.02	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 QRAM process.