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August 11, 2011

VIA COURIER

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

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. ("EGD" or the "Company")
Draft Rate Order – 2010 Earnings Sharing Mechanism EB-2011-0008**

Pursuant to the Board's Decision and Order dated July 22, 2011, attached please find the Company's draft materials for inclusion in the Board's Final Rate Order for the 2010 Earnings and Sharing Mechanism docket EB-2011-0008.

The materials for inclusion in the Board's Final Rate Order include the following:

- Appendix "A" – An updated copy of Exhibit C, Tab 1, Schedule 1, page 2, dated April 20, 2011, indicating the balances and interest forecast to September 30, 2011, for accounts approved in EB-2011-0008 for clearance in October, 2011.
- Appendix "B" – Derivation of Proposed Clearance Unit Rates. The account balances will be cleared to customers as a one-time billing adjustment, shown as a separate line item, on customers' October 2011 bills.
- Appendix "C" – An updated version of Exhibits, (Exhibit B, Tab 1, Schedule 2, Exhibit B, Tab 5, Schedule 2, Exhibit B, Tab 4, Schedule 1, page 3, and Exhibit B, Tab 5, Schedule 1) which reflect the ADR Settlement Agreement, showing the agreed upon and approved 2010 Earnings Sharing amount.

The draft materials for the Board's Final Rate Order have been circulated to all parties.

August 11, 2011
Ms. Kirsten Walli
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The Company is respectfully requesting that the Board approve and issue the Final Rate Order on or before September 1, 2011 in order that the timetable for the filing and approval October 1, 2011 QRAM and the implementation of 2011 Final Rates resulting from the EB-2011-0008 rate proceeding can be maintained.

Thank you for this consideration.

Yours truly,

A handwritten signature in black ink, appearing to read "Robert Bourke". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Robert Bourke
Manager Regulatory Proceedings

Encl.

cc: Mr. F. D. Cass, Aird & Berlis (via courier)
EB-2010-0042 Interested Parties (via email only)

APPENDIX "A"

Updated Copy of Exhibit C, Tab 1, Schedule 1

Filed in EB-2011-0008

ENBRIDGE GAS DISTRIBUTION INC.
 DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym	Col. 1	Col. 2	Col. 3	Col. 4
			Actual at February 28, 2011		Forecast for clearance at October 1, 2011	
			Principal	Interest	Principal	Interest
			(\$000's)	(\$000's)	(\$000's)	(\$000's)
<u>Non Commodity Related Accounts</u>						
1.	Demand Side Management V/A	2009 DSMVA	1,165.1	7.2	1,165.1	17.1
2.	Lost Revenue Adjustment Mechanism	2009 LRAM	(45.7)	(0.1)	(45.7)	(0.6)
3.	Shared Savings Mechanism V/A	2009 SSMVA	5,364.2	13.1	5,364.2	59.2
4.	Class Action Suit D/A	2011 CASDA	9,419.1	806.4	4,709.5	472.4 ¹
5.	Deferred Rebate Account	2010 DRA	(2,387.1)	12.4	(2,387.1)	(7.9)
6.	Gas Distribution Access Rule Costs D/A	2010 GDARCD A	132.7	0.9	2,904.4	- ²
7.	Ontario Hearing Costs V/A	2010 OHCVA	92.1	0.2	92.1	1.0 ³
8.	Unbundled Rate Implementation Cost D/A	2010 URICDA	144.1	0.6	144.1	1.9
9.	Open Bill Service D/A	2011 OBSDA	336.2	14.2	87.7	8.5 ⁴
10.	Open Bill Access V/A	2011 OBAVA	304.5	7.3	79.4	4.9 ⁴
11.	Municipal Permit Fees D/A	2010 MPFDA	901.6	-	306.3	- ²
12.	Average Use True-Up V/A	2010 AUTUVA	(2,145.2)	(5.3)	(2,145.2)	(23.6) ⁵
13.	Tax Rate and Rule Change V/A	2010 TRRCVA	704.0	1.7	516.1	6.3 ⁶
14.	Earnings Sharing Mechanism D/A	2010 ESMDA	(18,500.0)	(45.3)	(17,350.0)	(194.7) ⁷
15.	IFRS Transition Costs D/A	2010 IFRSTCDA	2,080.6	15.2	2,080.6	32.9
16.	Ex-Franchise Third Party Billing Services D/A	2010 EFTPBSDA	(251.9)	(0.6)	(251.9)	(2.8)
17.	Total non commodity related accounts		(2,685.7)	827.9	(4,730.4)	374.6
<u>Commodity Related Accounts</u>						
18.	Transactional Services D/A	2010 TSDA	(7,264.5)	(28.7)	(7,264.5)	(91.0)
19.	Unaccounted for Gas V/A	2010 UAFVA	8,729.4	21.4	8,729.4	96.3
20.	Storage and Transportation D/A	2010 S&TDA	(531.8)	(1.7)	(531.8)	(6.4)
21.	Total commodity related accounts		933.1	(9.0)	933.1	(1.1)
22.	Total Deferral and Variance Accounts		(1,752.6)	818.9	(3,797.3)	373.5

Notes:

- As approved in EB-2007-0731, the CASDA is to be cleared over 5 years (2008 - 2012). The 2008 installment was cleared in July and August 2008, the 2009 installment was cleared in April and May 2010, and the 2010 installment was cleared in January 2011. The Company is now requesting clearance of the 2011, or fourth installment, in this proceeding.
- The forecast 2010 GDARCD A and 2010 MPFDA amounts for clearance are the result of revenue requirement calculations (found in evidence at Ex.C-1-2 and C-1-3).
- The OHCVA calculation is found in evidence at Ex.C-1-6.
- The forecast OBSDA and OBAVA balances are in accordance with the EB-2009-0043 approved Settlement Agreement.
- The AUTUVA explanation is found in evidence at Ex.C-1-5.
- The TRRCVA explanation is found in evidence at Ex.C-1-4.
- The ESMDA explanation is found in evidence at Ex.B-1-1 and B-1-2.

APPENDIX "B"

Derivation of Proposed Clearance Unit Rates

UNIT RATE AND TYPE OF SERVICE: CLEARING IN OCTOBER 2011

		COL.1	COL.2
		GST-Applicable	HST-Applicable
		(¢/m³)	(¢/m³)
<u>Bundled Services:</u>			
RATE 1	- SYSTEM SALES	0.2008	(0.1158)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2008	(0.0670)
	- WESTERN T-SERVICE	0.2008	(0.1158)
RATE 6	- SYSTEM SALES	0.0261	(0.2759)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0261	(0.2271)
	- WESTERN T-SERVICE	0.0261	(0.2759)
RATE 9	- SYSTEM SALES	0.0884	(0.7652)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0884	(0.7164)
	- WESTERN T-SERVICE	0.0000	0.0000
RATE 100	- SYSTEM SALES	0.4157	(0.1020)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.4157	(0.0532)
	- WESTERN T-SERVICE	0.4157	(0.1020)
RATE 110	- SYSTEM SALES	0.2138	(0.0001)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2138	0.0487
	- WESTERN T-SERVICE	0.2138	(0.0001)
RATE 115	- SYSTEM SALES	(0.0020)	0.0135
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0020)	0.0623
	- WESTERN T-SERVICE	(0.0020)	0.0135
RATE 135	- SYSTEM SALES	(0.0862)	0.0162
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0862)	0.0650
	- WESTERN T-SERVICE	(0.0862)	0.0162
RATE 145	- SYSTEM SALES	0.0559	(0.0118)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0559	0.0370
	- WESTERN T-SERVICE	0.0559	(0.0118)
RATE 170	- SYSTEM SALES	0.0490	0.0117
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0490	0.0605
	- WESTERN T-SERVICE	0.0490	0.0117
RATE 200	- SYSTEM SALES	(0.0186)	(0.0278)
	- BUY/SELL	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0186)	0.0210
	- WESTERN T-SERVICE	0.0000	0.0000
<u>Unbundled Services:</u>			
RATE 125	- All	0.2382	(1.8761)
	- Customer-specific (\$)		\$26,300
RATE 300	- All	1.3634	(9.3534)

**Determination of Balances to be Cleared
from the 2010 Deferral and Variance Accounts***

ITEM NO.		COL. 1 PRINCIPAL For CLEARING (\$000)	COL. 2 INTEREST (\$000)	COL. 3 TOTAL for CLEARING -GST (\$000)	COL. 4 TOTAL for CLEARING -HST (\$000)
1.	TRANSACTIONAL SERVICES D/A	(7,264.5)	(91.0)		(7,355.5)
2.	UNACCOUNTED FOR GAS V/A	8,729.4	96.3		8,825.7
3.	STORAGE AND TRANSPORTATION D/A	(531.8)	(6.4)		(538.2)
4.	DEFERRED REBATE ACCOUNT	(2,387.1)	(7.9)	(2,395.0)	
5.	DEMAND SIDE MANAGEMENT 2009	1,165.1	17.1	1,182.2	
6.	LOST REVENUE ADJ MECHANISM 2009	(45.7)	(0.6)	(46.3)	
7.	SHARED SAVINGS MECHANISM 2009	5,364.2	59.2	5,423.4	
8.	CLASS ACTION SUIT D/A	4,709.5	472.4	5,181.9	
9.	ONTARIO HEARING COSTS V/A	92.1	1.0		93.1
10.	GAS DISTRIBUTION ACCESS RULE D/A	2,904.4	0.0		2,904.4
11.	AVERAGE USE TRUE-UP V/A	(2,145.2)	(23.6)		(2,168.8)
12.	IFRS TRANSITION COSTS D/A	2,080.6	32.9	2,113.5	
13.	UNBUNDLED RATE IMPLEMENTATION COST D/A	144.1	1.9		146.0
14.	MUNICIPAL PERMIT FEES D/A	306.3	0.0		306.3
15.	OPEN BILL SERVICE D/A	87.7	8.5	96.2	
16.	OPEN BILL ACCESS V/A	79.4	4.9	84.3	
17.	EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	(251.9)	(2.8)		(254.7)
18.	TAX RATE & RULE CHANGE V/A	516.1	6.3		522.4
19.	EARNINGS SHARING MECHANISM	(17,350.0)	(194.7)		(17,544.7)
20.	TOTAL	(3,797.3)	373.5	11,640.2	(15,064.0)
21.	TOTAL FOR CLEARING		(3,423.8)		(3,423.8)

* Account balances as shown in Appendix A.

Classification and Allocation of Deferral and Variance Account Balances - GST Applicable

ITEM NO.	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10
	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	DISTRIBUTION REV REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)	
CLASSIFICATION										
1. DEFERRED REBATE ACCOUNT	(2,395.0)		(2,395.0)							
2. DEMAND SIDE MANAGEMENT 2009	1,182.2						1,182.2			
3. LOST REVENUE ADJ MECHANISM 2009	(46.3)						(46.3)			
4. SHARED SAVINGS MECHANISM 2009	5,423.4						5,423.4			
5. CLASS ACTION SUIT D/A	5,181.9							5,181.9		
6. IFRS TRANSITION COSTS D/A	2,113.5					2,113.5				
7. OPEN BILL SERVICE D/A	96.2							96.2		
8. OPEN BILL ACCESS V/A	84.3							84.3		
9. TOTAL	11,640.2	0.0	0.0	(2,395.0)	0.0	2,113.5	6,559.3	5,362.4	0.0	
ALLOCATION										
1.1 RATE 1	8,863.9	0.0	0.0	(968.7)	0.0	1,432.1	3,466.1	4,934.4	0.0	
1.2 RATE 6	1,133.3	0.0	0.0	(952.9)	0.0	595.9	1,063.8	426.5	0.0	
1.3 RATE 9	1.0	0.0	0.0	(0.3)	0.0	1.2	0.0	0.1	0.0	
1.4 RATE 100	93.9	0.0	0.0	(5.0)	0.0	3.1	95.7	0.1	0.0	
1.5 RATE 110	1,202.3	0.0	0.0	(123.4)	0.0	23.7	1,301.4	0.6	0.0	
1.6 RATE 115	(9.4)	0.0	0.0	(104.9)	0.0	11.0	84.3	0.1	0.0	
1.7 RATE 125	16.1	0.0	0.0	0.0	0.0	16.1	0.0	0.0	0.0	
1.8 RATE 135	(63.0)	0.0	0.0	(16.0)	0.0	2.0	(49.0)	0.1	0.0	
1.9 RATE 145	130.3	0.0	0.0	(51.2)	0.0	11.9	169.1	0.5	0.0	
1.10 RATE 170	302.2	0.0	0.0	(135.5)	0.0	9.7	427.9	0.1	0.0	
1.11 RATE 200	(31.5)	0.0	0.0	(37.2)	0.0	5.7	0.0	0.0	0.0	
1.12 RATE 300	1.2	0.0	0.0	0.0	0.0	1.2	0.0	0.0	0.0	
	11,640.2	0.0	0.0	(2,395.0)	0.0	2,113.5	6,559.3	5,362.4	0.0	

Classification and Allocation of Deferral and Variance Account Balances -- HST Applicable

ITEM NO.	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVERABILITY (\$000)	DISTRIBUTION REV REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)
CLASSIFICATION										
1. TRANSACTIONAL SERVICES D/A	(7,355.5)	(3,285.8)			(2,001.4)	(2,068.3)				
2. UNACCOUNTED FOR GAS V/A	8,825.7			8,825.7						
3. STORAGE AND TRANSPORTATION D/A	(538.2)				(264.7)	(273.5)				
4. ONTARIO HEARING COSTS V/A	93.1								2,904.4	93.1
5. GAS DISTRIBUTION ACCESS RULE D/A	2,904.4							(2,168.8)		
6. AVERAGE USE TRUE-UP V/A	(2,168.8)									
7. UNBUNDLED RATE IMPLEMENTATION COST D/A	146.0								146.0	
8. MUNICIPAL PERMIT FEES D/A	306.3								(254.7)	306.3
9. EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	(254.7)									
10. TAX RATE & RULE CHANGE V/A	522.4									522.4
11. EARNINGS SHARING MECHANISM	(17,544.7)						(17,544.7)			
12. TOTAL	(15,064.0)	(3,285.8)	0.0	8,825.7	(2,266.1)	(2,341.8)	(17,544.7)	(2,168.8)	2,795.7	921.8
ALLOCATION										
1.1 RATE 1	(4,688.3)	(1,731.7)	0.0	3,569.7	(1,098.6)	(1,232.7)	(11,888.0)	4,630.1	2,438.1	624.9
1.2 RATE 6	(11,212.4)	(1,352.6)	0.0	3,511.5	(1,041.0)	(1,060.4)	(4,946.7)	(6,798.9)	210.7	264.9
1.3 RATE 9	(9.0)	(0.5)	0.0	1.0	(0.0)	(0.0)	(10.3)	0.0	0.0	0.9
1.4 RATE 100	(17.2)	(5.2)	0.0	18.3	(4.7)	(5.5)	(25.7)	0.0	4.3	1.4
1.5 RATE 110	207.0	(67.0)	0.0	454.8	(2.8)	(16.1)	(196.8)	0.0	25.9	9.0
1.6 RATE 115	293.9	(3.7)	0.0	386.5	0.0	(4.6)	(91.5)	0.0	3.9	3.4
1.7 RATE 125	(47.7)	0.0	0.0	0.0	0.0	0.0	(133.4)	0.0	79.4	6.3
1.8 RATE 135	34.1	(13.3)	0.0	59.1	0.0	0.0	(16.4)	0.0	4.4	0.4
1.9 RATE 145	55.5	(30.8)	0.0	188.6	(30.5)	0.0	(98.8)	0.0	22.9	4.2
1.10 RATE 170	349.5	(23.8)	0.0	499.2	(54.0)	0.0	(80.2)	0.0	5.0	3.4
1.11 RATE 200	(21.5)	(57.1)	0.0	137.2	(34.4)	(22.5)	(47.1)	0.0	0.1	2.3
1.12 RATE 300	(8.1)	0.0	0.0	0.0	0.0	0.0	(9.8)	0.0	1.1	0.6
1.	(15,064.0)	(3,285.8)	0.0	8,825.7	(2,266.1)	(2,341.8)	(17,544.7)	(2,168.8)	2,795.7	921.8

ALLOCATION BY TYPE OF SERVICE -- GST Applicable

	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVERABILITY (\$000)	DISTRIBUTION REV REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)
Bundled Services:										
RATE 1	6,263.9	0.0	0.0	(684.5)	0.0	0.0	1,012.0	2,449.4	3,487.0	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	1,737.9	0.0	0.0	(189.9)	0.0	0.0	280.8	679.6	967.4	0.0
- WBT	862.1	0.0	0.0	(94.2)	0.0	0.0	139.3	337.1	479.9	0.0
RATE 6	511.4	0.0	0.0	(430.0)	0.0	0.0	268.9	480.0	192.5	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	409.9	0.0	0.0	(344.6)	0.0	0.0	215.5	384.7	154.3	0.0
- WBT	212.0	0.0	0.0	(178.3)	0.0	0.0	111.5	199.0	79.8	0.0
RATE 9	0.9	0.0	0.0	(0.2)	0.0	0.0	1.1	0.0	0.1	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	0.1	0.0	0.0	(0.0)	0.0	0.0	0.1	0.0	0.0	0.0
- WBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RATE 100	20.0	0.0	0.0	(1.1)	0.0	0.0	0.7	20.4	0.0	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	50.0	0.0	0.0	(2.6)	0.0	0.0	1.7	50.9	0.1	0.0
- WBT	23.9	0.0	0.0	(1.3)	0.0	0.0	0.8	24.4	0.0	0.0
RATE 110	147.7	0.0	0.0	(15.2)	0.0	0.0	2.9	159.9	0.1	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	909.0	0.0	0.0	(93.3)	0.0	0.0	17.9	983.9	0.4	0.0
- WBT	145.6	0.0	0.0	(14.9)	0.0	0.0	2.9	157.6	0.1	0.0
RATE 115	0.0	0.0	0.0	0.5	0.0	0.0	(0.0)	(0.4)	(0.0)	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	(9.3)	0.0	0.0	(103.2)	0.0	0.0	10.8	83.0	0.1	0.0
- WBT	(0.2)	0.0	0.0	(2.1)	0.0	0.0	0.2	1.7	0.0	0.0
RATE 135	(4.8)	0.0	0.0	(1.2)	0.0	0.0	0.2	(3.7)	0.0	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	(39.4)	0.0	0.0	(10.0)	0.0	0.0	1.2	(30.7)	0.1	0.0
- WBT	(18.7)	0.0	0.0	(4.8)	0.0	0.0	0.6	(14.6)	0.0	0.0
RATE 145	12.3	0.0	0.0	(4.8)	0.0	0.0	1.1	16.0	0.0	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	95.0	0.0	0.0	(37.3)	0.0	0.0	8.7	123.3	0.4	0.0
- WBT	23.0	0.0	0.0	(9.0)	0.0	0.0	2.1	29.8	0.1	0.0
RATE 170	18.5	0.0	0.0	(8.3)	0.0	0.0	0.6	26.2	0.0	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	278.3	0.0	0.0	(124.7)	0.0	0.0	8.9	394.0	0.1	0.0
- WBT	5.4	0.0	0.0	(2.4)	0.0	0.0	0.2	7.6	0.0	0.0
RATE 200	(21.8)	0.0	0.0	(25.7)	0.0	0.0	3.9	0.0	0.0	0.0
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	(9.8)	0.0	0.0	(11.5)	0.0	0.0	1.8	0.0	0.0	0.0
- WBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unbundled Services:										
RATE 125	16.1	0.0	0.0	0.0	0.0	0.0	16.1	0.0	0.0	0.0
RATE 300	1.2	0.0	0.0	0.0	0.0	0.0	1.2	0.0	0.0	0.0
	11,640.2	0.0	0.0	(2,395.0)	0.0	0.0	2,113.5	6,559.3	5,362.4	0.0

ALLOCATION BY TYPE OF SERVICE - HST Applicable

	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	DISTRIBUTION REV/REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)
Bundled Services:										
RATE 1										
-SYSTEM SALES	(3,611.5)	(1,522.2)	0.0	2,522.6	(776.4)	(871.2)	(8,400.9)	3,272.0	1,722.9	441.6
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	(579.7)	0.0	0.0	699.9	(215.4)	(241.7)	(2,330.8)	907.8	478.0	122.5
-WBT	(497.1)	(209.5)	0.0	347.2	(106.9)	(119.9)	(1,156.3)	450.3	237.1	60.8
RATE 6										
-SYSTEM SALES	(5,405.2)	(966.1)	0.0	1,584.5	(469.7)	(478.5)	(2,232.1)	(3,067.9)	95.1	119.6
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	(3,585.9)	0.0	0.0	1,270.0	(376.5)	(383.5)	(1,789.0)	(2,458.9)	76.2	95.8
-WBT	(2,241.3)	(396.5)	0.0	657.0	(194.8)	(198.4)	(925.5)	(1,272.1)	39.4	49.6
RATE 9										
-SYSTEM SALES	(8.0)	(0.5)	0.0	0.8	(0.0)	(0.0)	(9.1)	0.0	0.0	0.8
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	(1.0)	0.0	0.0	0.1	(0.0)	(0.0)	(1.2)	0.0	0.0	0.1
-WBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RATE 100										
-SYSTEM SALES	(4.9)	(2.4)	0.0	3.9	(1.0)	(1.2)	(5.5)	0.0	0.9	0.3
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	(6.4)	0.0	0.0	9.7	(2.5)	(2.9)	(13.7)	0.0	2.3	0.7
-WBT	(5.9)	(2.8)	0.0	4.7	(1.2)	(1.4)	(6.6)	0.0	1.1	0.4
RATE 110										
-SYSTEM SALES	(0.1)	(33.7)	0.0	55.9	(0.3)	(2.0)	(24.2)	0.0	3.2	1.1
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	207.1	0.0	0.0	343.9	(2.2)	(12.1)	(148.8)	0.0	19.6	6.8
-WBT	(0.1)	(33.2)	0.0	55.1	(0.3)	(1.9)	(23.8)	0.0	3.1	1.1
RATE 115										
-SYSTEM SALES	(0.3)	1.0	0.0	(1.7)	0.0	0.0	0.4	0.0	(0.0)	(0.0)
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	292.9	0.0	0.0	380.4	0.0	(4.5)	(90.1)	0.0	3.8	3.3
-WBT	1.3	(4.7)	0.0	7.9	0.0	(0.1)	(1.9)	0.0	0.1	0.1
RATE 135										
-SYSTEM SALES	0.9	(2.7)	0.0	4.5	0.0	0.0	(1.3)	0.0	0.3	0.0
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	29.7	0.0	0.0	37.0	0.0	0.0	(10.3)	0.0	2.7	0.3
-WBT	3.5	(10.6)	0.0	17.6	(2.9)	(4.9)	(9.3)	0.0	1.3	0.1
RATE 145										
-SYSTEM SALES	(2.6)	(10.8)	0.0	17.8	0.0	0.0	(9.3)	0.0	2.2	0.4
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	62.9	0.0	0.0	137.5	(22.3)	(72.1)	(17.4)	0.0	16.7	3.1
-WBT	(4.9)	(20.1)	0.0	33.3	(5.4)	(17.4)	(4.9)	0.0	4.0	0.7
RATE 170										
-SYSTEM SALES	4.4	(18.5)	0.0	30.6	(3.3)	(4.9)	(4.9)	0.0	0.3	0.2
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	343.8	0.0	0.0	459.7	(49.8)	(73.8)	(14.4)	0.0	4.6	3.2
-WBT	1.3	(5.4)	0.0	8.9	(1.0)	(1.4)	(32.5)	0.0	0.1	0.1
RATE 200										
-SYSTEM SALES	(32.5)	(57.1)	0.0	94.6	(23.7)	(15.5)	(14.6)	0.0	0.1	1.6
-BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-T-SERVICE EXCL WBT	11.0	0.0	0.0	42.5	(10.7)	(7.0)	(14.6)	0.0	0.0	0.7
-WBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unbundled Services:										
RATE 125	(47.7)	0.0	0.0	0.0	0.0	0.0	(133.4)	0.0	79.4	6.3
RATE 300	(8.1)	0.0	0.0	0.0	0.0	0.0	(9.8)	0.0	1.1	0.6
	(15,064.0)	(3,285.8)	0.0	8,825.7	(2,266.1)	(2,341.8)	(17,544.7)	(2,168.8)	2,795.7	921.8

UNIT RATE AND TYPE OF SERVICE - GST Applicable

	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	DISTRIBUTION REV REQ (DRR)	DIRECT	NUMBER OF CUSTOMERS	RATE BASE
	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)	(\$/m ³)
Bundled Services:										
RATE 1										
- SYSTEM SALES	0.2008	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0324	0.0785	0.1118	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.2008	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0324	0.0785	0.1118	0.0000
- WESTERN T-SERVICE	0.2008	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0324	0.0785	0.1118	0.0000
RATE 6										
- SYSTEM SALES	0.0261	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0137	0.0245	0.0098	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0261	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0137	0.0245	0.0098	0.0000
- WESTERN T-SERVICE	0.0261	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0137	0.0245	0.0098	0.0000
RATE 9										
- SYSTEM SALES	0.0884	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.1051	0.0000	0.0052	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0884	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.1051	0.0000	0.0052	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100										
- SYSTEM SALES	0.4157	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0137	0.4235	0.0004	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.4157	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0137	0.4235	0.0004	0.0000
- WESTERN T-SERVICE	0.4157	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0137	0.4235	0.0004	0.0000
RATE 110										
- SYSTEM SALES	0.2138	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0042	0.2314	0.0001	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.2138	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0042	0.2314	0.0001	0.0000
- WESTERN T-SERVICE	0.2138	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0042	0.2314	0.0001	0.0000
RATE 115										
- SYSTEM SALES	(0.0020)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0023	0.0176	0.0000	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0020)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0023	0.0176	0.0000	0.0000
- WESTERN T-SERVICE	(0.0020)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0023	0.0176	0.0000	0.0000
RATE 135										
- SYSTEM SALES	(0.0862)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0027	(0.0671)	0.0001	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0862)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0027	(0.0671)	0.0001	0.0000
- WESTERN T-SERVICE	(0.0862)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0027	(0.0671)	0.0001	0.0000
RATE 145										
- SYSTEM SALES	0.0559	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0051	0.0725	0.0002	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0559	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0051	0.0725	0.0002	0.0000
- WESTERN T-SERVICE	0.0559	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0051	0.0725	0.0002	0.0000
RATE 170										
- SYSTEM SALES	0.0490	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0016	0.0693	0.0000	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0490	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0016	0.0693	0.0000	0.0000
- WESTERN T-SERVICE	0.0490	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0016	0.0693	0.0000	0.0000
RATE 200										
- SYSTEM SALES	(0.0186)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0033	0.0000	0.0000	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0186)	0.0000	0.0000	(0.0219)	0.0000	0.0000	0.0033	0.0000	0.0000	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services:										
RATE 125 - ALL	0.2382	0.0000	0.0000	0.0000	0.0000	0.0000	0.2382	0.0000	0.0000	0.0000
RATE 300 - ALL	1.3634	0.0000	0.0000	0.0000	0.0000	0.0000	1.3634	0.0000	0.0000	0.0000

Notes:
 * Unit Rates derived based on 2010 actual volumes

UNIT RATE AND TYPE OF SERVICE – HST Applicable

	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10	COL.11
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	DISTRIBUTION REV REQ (DPR)	DIRECT	NUMBER OF CUSTOMERS BASE	RATE	NUMBER OF CUSTOMERS (\$000/user)
	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)	(\$/m ²)
Bundled Services:											
RATE 1											
- SYSTEM SALES	(0.1158)	(0.0488)	0.0000	0.0809	(0.0249)	(0.0279)	(0.2693)	0.1049	0.0552	0.0142	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0670)	0.0000	0.0000	0.0809	(0.0249)	(0.0279)	(0.2693)	0.1049	0.0552	0.0142	0.0000
- WESTERN T-SERVICE	(0.1158)	(0.0488)	0.0000	0.0809	(0.0249)	(0.0279)	(0.2693)	0.1049	0.0552	0.0142	0.0000
- SYSTEM SALES	(0.2759)	(0.0488)	0.0000	0.0809	(0.0240)	(0.0244)	(0.1139)	(0.1566)	0.0049	0.0061	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.2271)	0.0000	0.0000	0.0809	(0.0240)	(0.0244)	(0.1139)	(0.1566)	0.0049	0.0061	0.0000
- WESTERN T-SERVICE	(0.2759)	(0.0488)	0.0000	0.0809	(0.0240)	(0.0244)	(0.1139)	(0.1566)	0.0049	0.0061	0.0000
- SYSTEM SALES	(0.7652)	0.0000	0.0000	0.0809	(0.0032)	(0.0009)	(0.8728)	0.0000	0.0029	0.0767	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.7164)	0.0000	0.0000	0.0809	(0.0032)	(0.0009)	(0.8728)	0.0000	0.0029	0.0767	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- SYSTEM SALES	(0.1020)	(0.0488)	0.0000	0.0809	(0.0207)	(0.0244)	(0.1139)	0.0000	0.0188	0.0061	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0532)	0.0000	0.0000	0.0809	(0.0207)	(0.0244)	(0.1139)	0.0000	0.0188	0.0061	0.0000
- WESTERN T-SERVICE	(0.1020)	(0.0488)	0.0000	0.0809	(0.0207)	(0.0244)	(0.1139)	0.0000	0.0188	0.0061	0.0000
- SYSTEM SALES	(0.0001)	(0.0488)	0.0000	0.0809	(0.0005)	(0.0029)	(0.0350)	0.0000	0.0046	0.0016	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0487	0.0000	0.0000	0.0809	(0.0005)	(0.0029)	(0.0350)	0.0000	0.0046	0.0016	0.0000
- WESTERN T-SERVICE	(0.0001)	(0.0488)	0.0000	0.0809	(0.0005)	(0.0029)	(0.0350)	0.0000	0.0046	0.0016	0.0000
- SYSTEM SALES	0.0135	(0.0488)	0.0000	0.0809	0.0000	(0.0101)	(0.0191)	0.0000	0.0008	0.0007	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0623	0.0000	0.0000	0.0809	0.0000	(0.0101)	(0.0191)	0.0000	0.0008	0.0007	0.0000
- WESTERN T-SERVICE	0.0135	(0.0488)	0.0000	0.0809	0.0000	(0.0101)	(0.0191)	0.0000	0.0008	0.0007	0.0000
- SYSTEM SALES	0.0162	0.0000	0.0000	0.0809	0.0000	0.0000	(0.0225)	0.0000	0.0060	0.0006	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0225)	0.0000	0.0060	0.0006	0.0000
- ONTARIO T-SERVICE	(0.0118)	(0.0488)	0.0000	0.0809	0.0000	0.0000	(0.0225)	0.0000	0.0060	0.0006	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0424)	0.0000	0.0098	0.0018	0.0000
- SYSTEM SALES	0.0370	0.0000	0.0000	0.0809	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- BUY/SELL	(0.0118)	0.0000	0.0000	0.0809	(0.0131)	0.0000	(0.0424)	0.0000	0.0098	0.0018	0.0000
- ONTARIO T-SERVICE	0.0117	(0.0488)	0.0000	0.0809	(0.0131)	0.0000	(0.0424)	0.0000	0.0098	0.0018	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0130)	0.0000	0.0008	0.0006	0.0000
- SYSTEM SALES	0.0605	0.0000	0.0000	0.0809	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- BUY/SELL	0.0117	0.0000	0.0000	0.0809	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0278)	(0.0488)	0.0000	0.0809	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0130)	0.0000	0.0008	0.0006	0.0000
- SYSTEM SALES	0.0210	0.0000	0.0000	0.0809	(0.0203)	(0.0133)	(0.0278)	0.0000	0.0001	0.0014	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0133)	0.0000	0.0001	0.0014	0.0000
- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0133)	0.0000	0.0001	0.0014	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services:											
RATE 125											
- All	(1.8761)	0.0000	0.0000	0.0000	0.0000	0.0000	(1.9770)	0.0000	0.0071	0.0937	0.0000
- Customer-specific **											
RATE 300											
- All	(9.3534)	0.0000	0.0000	0.0000	0.0000	0.0000	(11.3179)	0.0000	1.2476	0.7170	0.0000

Notes:

- * Unit Rates derived based on 2010 actual volumes
- ** The Company incurred \$78.9 k in additional staffing costs in 2010 associated with the additional upstream (such as FT-SN) nomination windows for unbundled customers. As specified in the NGEIR Settlement Agreement (EB-2005-0551 Ex S T1 S1 p13), the costs are to be recovered from the parties who availed of the service. Three customers on Rate 125 utilized the additional nomination windows in 2010 and the costs were allocated equally among the three customers.

Enbridge Gas Distribution Inc.
2010 Deferral and Variance Account Clearing
Bill Adjustment in October 2011 for Typical Customers

Item No.	Col. 1	Col. 2		Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
				<u>Unit Rates</u>			<u>Bill Adjustment</u>		
	<u>GENERAL SERVICE</u>	Annual Volume m ³		<u>Sales</u> cents/m ³	<u>Ontario TS</u> cents/m ³	<u>Western TS</u> cents/m ³	<u>Sales Customers</u> \$	<u>Ontario TS Customers</u> \$	<u>Western TS Customers</u> \$
1.1	RATE 1 RESIDENTIAL								
1.2	Heating & Water Heating	3,064	GST	0.2008	0.2008	0.2008	6.2	6.2	6.2
1.3			HST	(0.1158)	(0.0670)	(0.1158)	(3.5)	(2.1)	(3.5)
1.4							<u>2.6</u>	<u>4.1</u>	<u>2.6</u>
2.1	RATE 6 COMMERCIAL								
2.2	General Use	43,285	GST	0.0261	0.0261	0.0261	11	11	11
2.3			HST	(0.2759)	(0.2271)	(0.2759)	(119)	(98)	(119)
2.4							<u>(108)</u>	<u>(87)</u>	<u>(108)</u>
	CONTRACT SERVICE								
3.1	RATE 100								
3.2	Industrial - small size	339,188	GST	0.4157	0.4157	0.4157	1,410	1,410	1,410
3.3			HST	(0.1020)	(0.0532)	(0.1020)	(346)	(181)	(346)
3.4							<u>1,064</u>	<u>1,229</u>	<u>1,064</u>
4.1	RATE 110								
4.2	Industrial - small size, 50% LF	598,568	GST	0.2138	0.2138	0.2138	1,280	1,280	1,280
4.3			HST	(0.0001)	0.0487	(0.0001)	(1)	292	(1)
4.4							<u>1,279</u>	<u>1,571</u>	<u>1,279</u>
4.5	Industrial - avg. size, 75% LF	9,976,120	GST	0.2138	0.2138	0.2138	21,327	21,327	21,327
4.6			HST	(0.0001)	0.0487	(0.0001)	(8)	4,860	(8)
4.7							<u>21,318</u>	<u>26,187</u>	<u>21,318</u>
5.1	RATE 115								
5.2	Industrial - small size, 80% LF	4,471,609	GST	(0.0020)	(0.0020)	(0.0020)	(88)	(88)	(88)
5.3			HST	0.0135	0.0623	0.0135	602	2,785	602
5.4							<u>514</u>	<u>2,696</u>	<u>514</u>
6.1	RATE 135								
6.2	Industrial - Seasonal Firm	598,567	GST	(0.0862)	(0.0862)	(0.0862)	(516)	(516)	(516)
6.3			HST	0.0162	0.0650	0.0162	97	389	97
6.4							<u>(419)</u>	<u>(127)</u>	<u>(419)</u>
7.1	RATE 145								
7.2	Commercial - avg. size	598,568	GST	0.0559	0.0559	0.0559	334	334	334
7.3			HST	(0.0118)	0.0370	(0.0118)	(71)	221	(71)
7.4							<u>264</u>	<u>556</u>	<u>264</u>
8.1	RATE 170								
8.2	Industrial - avg. size, 75% LF	9,976,120	GST	0.0490	0.0490	0.0490	4,884	4,884	4,884
8.3			HST	0.0117	0.0605	0.0117	1,166	6,035	1,166
8.4							<u>6,050</u>	<u>10,919</u>	<u>6,050</u>

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

APPENDIX "C"

Updated Copies of Exhibit B, Tab 1, Schedule 2, Exhibit B Tab 5 Schedule 2,
Exhibit B, Tab 4, Schedule 1, page 3, and Exhibit B, Tab 5, Schedule 1

Filed in EB-2011-0008

Summary
Earnings (Deficiency) / Sufficiency
& Return on Equity
Enbridge Gas Distribution
Ontario Utility
For the Year Ended December 31, 2010

Line No.	Description	Col. 1 Actual Filing Normalized (\$millions) & (%'s) Ex.B, T1,S2	Col. 2 ADR Adjustment (\$millions) & (%'s)	Col. 3 ADR Adjusted Actual Normalized (\$millions) & (%'s)
1.	Part A) Return on Rate Base & Revenue (Deficiency) / Sufficiency			
2.	Gas Sales	1,988.0		1,988.0
3.	Transportation Revenue	460.1		460.1
4.	Less Cost of Gas	1,450.7		1,450.7
5.	Gas Distribution Margin	997.4	-	997.4
6.	Transmission, Compr. and Storage Revenue	1.4		1.4
7.	Other Revenue	40.5		40.5
8.	Other Income	13.3		13.3
9.	Total - TC&S, Oth. Rev. & Inc.	55.2	-	55.2
10.	Operations, Maintenance & Administration	346.7	(0.5)	346.2
11.	Depreciation & amortization	266.9		266.9
12.	Fixed financing costs	4.8		4.8
13.	Debt redemption premium amortization	0.3		0.3
14.	Company share of IR agreement tax savings	16.0		16.0
15.	Municipal & capital taxes	40.7		40.7
16.	Total O&M, Depr., & other	675.4	(0.5)	674.9
17.	Utility Income before Income Tax (line 5 + line 9 - line 16)	377.2	0.5	377.7
18.	Less: Income Taxes	71.2	0.1	71.3
19.	Utility Income	306.0	0.4	306.4
20.	Gross plant	5,807.2		5,807.2
21.	Accumulated depreciation	(2,235.7)		(2,235.7)
22.	Net plant	3,571.5	0.0	3,571.5
23.	Working capital	266.2		266.2
24.	Utility Rate Base	3,837.7	0.0	3,837.7
25.	Indicated Return on Rate Base % (line 19 / line 24)	7.974%	0.010%	7.984%
26.	Less: Required Rate of Return %	7.360%		7.360%
27.	(Deficiency) / Sufficiency %	0.614%	0.010%	0.624%
28.	Net Earnings (Deficiency) / Sufficiency (line 27 x line 24)	23.56	0.39	23.95
29.	Provision for Income Taxes	10.59	0.16	10.75
30.	Gross Earnings (Deficiency) / Sufficiency (line 28 divide by 69.00%)	34.15	0.55	34.70
31.	50% Earnings sharing to ratepayers (line 30 x 50%)	17.08	0.27	17.35
32.	Part B) Return on Equity & Revenue (Deficiency) / Sufficiency			
33.	Utility Income before Income Tax	377.2	0.5	377.7
34.	Less: Long Term Debt Costs	148.3		148.3
35.	Less: Short Term Debt Costs	2.6		2.6
36.	Less: Cost of Preferred Capital	2.1		2.1
37.	Net Income before Income Taxes	224.2	0.5	224.7
38.	Less: Income Taxes	71.2	0.1	71.3
39.	Net Income Applicable to Common Equity (line 37 - line 38)	153.0	0.4	153.4
40.	Common Equity	1,381.6	0.0	1,381.6
41.	Approved ROE % (EB-2007-0615 for Earnings Sharing 8.37% + 100 bp)	9.37%		9.37%
42.	Achieved Rate of Return on Equity % (line 39 divide by line 40)	11.075%	0.028%	11.103%
43.	Resulting (Deficiency) / Sufficiency in Return on Equity %	1.705%	0.028%	1.733%
44.	Net Earnings (Deficiency) / Sufficiency (line 40 x line 43)	23.56	0.39	23.95
45.	Provision for Income Taxes	10.59	0.16	10.75
46.	Gross Earnings (Deficiency) / Sufficiency (line 44 divide by 69.00%)	34.15	0.55	34.70
47.	50% Earnings sharing to ratepayers (line 46 x 50%)	17.08	0.27	17.35

Utility Income
2010 Historical Year

Line No.	Col. 1 Utility Filing (\$Millions) Ex.B, T5,S2	Col. 2 Adjustment	Col. 3 Adjusted ADR Adjusted Actual (\$Millions)
1. Gas sales	1,988.0	-	1,988.0
2. Transportation of gas	460.1	-	460.1
3. Transmission, compression and storage revenue	1.4	-	1.4
4. Other operating revenue	40.5	-	40.5
5. Interest and property rental	-	-	-
6. Other income	13.3	-	13.3
7. Total operating revenue	2,503.3	-	2,503.3
8. Gas costs	1,450.7	-	1,450.7
9. Operation and maintenance	346.7	(0.5)	346.2
10. Depreciation and amortization expense	266.9	-	266.9
11. Fixed financing costs	4.8	-	4.8
12. Debt redemption premium amortization	0.3	-	0.3
13. Company share of IR agreement tax savings	16.0	-	16.0
14. Municipal and other taxes	40.7	-	40.7
15. Interest and financing amortization expense	-	-	-
16. Other interest expense	-	-	-
17. Cost of service	2,126.1	(0.5)	2,125.6
18. Utility income before income taxes	377.2	0.5	377.7
19. Income tax expense	71.2	0.1	71.3
20. Utility income	306.0	0.4	306.4

Explanation of Adjustments to Utility Income
2010 Historical Year

Line No. Adjusted	Adjustment Increase (Decrease) (\$Millions)	Explanation
9.	(0.5)	Operation and maintenance Adjustment to O&M reflect the ADR settlement agreement general reduction of \$0.5 million.
19.	0.1	Income tax expense The increase in income tax expense arises from the general reduction to operation and maintenance expense.

Calculation of Taxable Income and Income Tax Expense
2010 Historical Year

Line No.	Col. 1 Federal (\$Millions)	Col. 2 Provincial (\$Millions)	Col. 3 Combined (\$Millions)
1.	Utility income before income taxes	377.7	377.7
	Add		
2.	Depreciation and amortization	266.9	266.9
3.	Other non-deductible items	1.5	1.5
4.	Total Add Back	268.4	268.4
5.	Sub-total	646.1	646.1
	Deduct		
6.	Capital cost allowance	219.7	219.7
7.	Items capitalized for regulatory purposes	42.7	42.7
8.	Deduction for "grossed up" Part VI.1 tax	2.5	2.5
9.	Amortization of share/debenture issue expense	2.7	2.7
10.	Amortization of cumulative eligible capital	0.4	0.4
11.	Amortization of C.D.E. and C.O.G.P.E	0.1	0.1
12.	Total Deduction	268.1	268.1
13.	Taxable income	378.0	378.0
14.	Income tax rates	18.00%	13.00%
15.	Provision	68.1	49.1
16.	Part VI.1 tax		0.8
17.	Investment tax credit		-
18.	Total taxes excluding interest shield		118.0
	Tax shield on interest expense		
19.	Rate base	3,837.7	
20.	Return component of debt	3.93%	
21.	Interest expense	150.9	
22.	Combined tax rate	31.000%	
23.	Income tax credit		(46.7)
24.	Total income taxes		71.3

**Revenue Sufficiency Calculation
 and Required Rate of Return
2010 Historical Year**

Line No.		Col. 1	Col. 2	Col. 3	ADR	ADR (col 1x col 3)
		Principal (\$Millions)	Component %	Cost Rate %	Return Component %	Interest & pref share Expense
1.	Long and Medium-Term Debt	2,190.7	57.08	6.77	3.864	148.3
2.	Short-Term Debt	<u>165.4</u>	<u>4.31</u>	1.61	<u>0.069</u>	<u>2.7</u>
3.		2,356.1	61.39		3.933	
4.	Preference Shares	100.0	2.61	2.08	0.054	<u>2.1</u>
5.	Common Equity	<u>1,381.6</u>	<u>36.00</u>	9.37	<u>3.373</u>	<u>153.1</u>
6.		<u>3,837.7</u>	<u>100.00</u>		<u>7.360</u>	
7.	Rate Base (Ex. D-1-1)	(\$Millions)			3,837.7	
8.	Utility Income (Ex. D-4-2)	(\$Millions)			306.4	
9.	Indicated Rate of Return				7.984	
10.	Sufficiency in Rate of Return				0.624	
11.	Net Sufficiency	(\$Millions)			23.95	
12.	Gross Sufficiency	(\$Millions)			34.70	
13.	Revenue at Existing Rates	(\$Millions)			2,449.6	
14.	Revenue Requirement	(\$Millions)			2,414.9	
15.	Gross Revenue Sufficiency	(\$Millions)			34.70	
Common Equity						
16.	Allowed Rate of Return				9.370	
17.	Earnings on Common Equity				11.103	
18.	Sufficiency in Common Equity Return				1.733	