



EB-2011-0008

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

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

BEFORE: Ken Quesnelle
Presiding Member

Cathy Spoel
Member

FINAL RATE ORDER
2010 Earnings Sharing Mechanism and other Deferral and Variance Accounts

Enbridge Gas Distribution Inc. ("Enbridge" or the "Applicant") filed an application dated April 20, 2011 with the Ontario Energy Board (the "Board") under section 36 of the *Ontario Energy Board Act, 1998*, S.O. c.15, Sched. B, as amended, for an order or orders approving the disposition of balances in certain deferral or variance accounts. The Board assigned file number EB-2011-0008 to the Application and issued a Notice of Application and Procedural Order No. 1 on May 13, 2011. The Procedural Order provided for a written interrogatory process and a Settlement Conference.

The Settlement Conference was held on June 21, 2011 and on June 28, 2011 Enbridge filed the Settlement Agreement in which there was a complete settlement of all the issues (the "Settlement Agreement"). The Board accepted the Settlement Agreement in its Decision and Order dated July 22, 2011. On August 11, 2011, and in accordance with paragraph 4 of the Settlement Agreement, Enbridge filed a Draft Rate Order with

schedules showing the balances, unit rates by rate class, and clearance timing for the clearance of the subject deferral and variance accounts. The clearances were agreed to in the Settlement Agreement to be implemented as a one-time clearance to customers in the October 2011 billing cycle. All parties to the proceeding were provided a copy of the Draft Rate Order for comment. The Draft Rate Order materials included the following:

- A schedule showing the balances and associated interest for all the accounts approved for clearance;
- Schedules showing the derivation of the proposed unit rates for the clearance of the account balances to customers as a one-time billing adjustment on customers' October 2011 bills; and
- Updated version of exhibits which reflect the Settlement Agreement, showing the agreed-upon and approved 2010 Earnings Sharing amount.

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

The rates in the Draft Rate Order are designed for clearance in October 2011. The Board notes that there will be a natural gas commodity rate adjustment effective October 1, 2011 under the Quarterly Rate Adjustment Mechanism ("QRAM") process and that the Settlement Agreement provided that the clearances would be included with that application. The QRAM application is expected to be filed in early September.

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

THE BOARD ORDERS THAT:

1. The deferral and variance account balance schedule relating to the October 2011 clearances, including the associated interest amounts, and as attached as Appendix "A" to this order, is accepted as the basis for the rates in this order.
2. The unit rates derived for the one-time clearance, attached as Appendix "B" to this order, shall be implemented in the October 2011 billing cycle.

3. The updated exhibits which reflect the Settlement Agreement showing the 2010 Earnings Sharing amount are attached as Appendix "C" to this order.

DATED at Toronto, September 1, 2011

ONTARIO ENERGY BOARD

Original Signed By

John Pickernell
Assistant Board Secretary

**APPENDIX "A" TO
DECISION AND ORDER
BOARD FILE NO. EB-2011-0008
DATED SEPTEMBER 1, 2011**

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	Principal	Interest	Principal	Interest
			(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$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" TO
DECISION AND ORDER
BOARD FILE NO. EB-2011-0008
DATED SEPTEMBER 1, 2011

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
	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)	(\$/m³)
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	0.0000	0.0000	0.0000	0.0000	0.0000
- SYSTEM SALES	0.0210	0.0000	0.0000	0.0809	0.0000	0.0000	(0.0133)	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	0.0000	0.0000	0.0000	0.0000	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	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" TO
DECISION AND ORDER
BOARD FILE NO. EB-2011-0008
DATED SEPTEMBER 1, 2011**

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	