

Board Staff IRs for Union Gas Application EB-2008-0034

Ref: Exh A / Tab 1 / Pg 7

1. Please confirm whether the Heating Value Deferral Account (No. 179-89) has been eliminated as per the EB-2007-0606 Settlement Agreement.

Ref: Exh A / Tab 1 / Pg 8

2. Please confirm whether the Transformation and Exchange Services deferral account (No. 179-69) has been eliminated as per the Settlement Agreement in EB-2007-0606.

Ref: Exh A / Tab 1 / Pg 9-10

3. Please confirm whether the Other S&T Services deferral account (No. 179-73) has been eliminated as per the Settlement Agreement in EB-2007-0606.

Ref: Exh A / Tab 1 / Pg 10

4. Please confirm whether the Other Direct Purchase Services deferral account (No. 179-74) has been eliminated as per the Settlement Agreement in EB-2007-0606.

Ref: Exh A / Tab 1

5. Do the deferral account balances being requested for final disposition and recovery include any deferred income taxes?
 - a) If so, what are the balance(s) and in which account(s)?
 - b) If so, please provide supporting calculations.
 - c) If so, please provide regulatory reasons for including deferred income taxes in the account.

Ref: Exh A / Tab 1 / Pg 12 - 13

6. The evidence on the 2007 LRAM deferral account balance states that “any true-up amount will be captured in a deferral account for future disposition in the same way the 2006 variance has been trued up in this proceeding.”
 - a) Please state when “any true-up amount” will be disposed.

Ref: Exh A / Tab 1 / Pg 13 – 14

7. The evidence states that “the Board approved a direct DSM budget of \$15.300 million for 2007 in the EB-2006-0021 proceeding” and that there is a “credit balance of \$0.863 million”, please provide the reasons for the credit balance.

Ref: Exh A / Tab 1 / Pg 16

8. The evidence on 2007 SSM activities state the following:

“Recognizing this balance may still change following the audit, any amount disposed of would be subject to a future true-up. Any amount will be captured in a deferral account for future disposition.”

- a) Please state when any “future true-up” will be disposed.

Ref: Exh A / Tab 1 / Pg 16

- 9. The evidence on 2007 Market Transformation activities states that “the variance between Market Transformation payout balances calculated out of audited and unaudited results would be subject to a future true-up.”

- a) Please state when any “future true-up” will be disposed.

Ref: Exh A / Tab 2 / Pg 6-7

- 10. With respect to the disposition of the deferral account balances for residential customers, please answer the following questions:
 - a) Please confirm whether the \$0.47 charge in the Southern Operations area and the \$12.84 credit in the Northern and Eastern Operations area will be a one-time credit or charge on customer bills.
 - b) Will the charge or credit be applied in the first month’s bill after the Board Decision with respect to this application is issued?

Ref: Exh A / Tab 1 / Pg 9

- 11. With respect to Account No. 179-72 Long Term Peak Storage Services, please answer the following questions:
 - a) Has the forecast that has been used to calculate the balance in the deferral account been approved by the Board?
 - b) Please provide a summary of the S&T Transactional Margin included in 2007 Rates.
 - c) Will the methodology that was used to calculate the balance in Account No. 179-72 in 2007 be duplicated going forward? If not, please provide the proposed changes.

Ref: Exh A / Tab 3

- 12. Please confirm whether any of the terms and conditions have changed for the replacement contracts with Trunkline Gas Company and Panhandle Eastern Pipeline. If terms and conditions have changed, please provide the changes and provide an explanation of their impact

Ref: Exh A / Tab 3

- 13. Are all tolls and charges the same as the previous contracts? If not, please provide the new tolls and charges.

Ref: Exh A / Tab 3

14. Doe Spectra Energy or any of its affiliates own a portion of Trunkline Gas Company or the Panhandle Eastern Pipeline?

Ref: Exh A / Tab 3

15. Please provide any publicly available or published data that shows the tolls and rates charged by Trunkline Gas Company and the Panhandle Eastern Pipeline to transport gas on its network.