

APPENDIX "A"

Financial Statements

BOARD INTERIM DECISION
CHANGE IN REVENUE REQUIREMENT
2013 TEST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
	Excl. CIS Impact Statement Number 2 (Note 1) (\$Millions)	ADR Adjustments	Excl. CIS Adjusted ADR Impact Statement (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Board Interim Decision/ ADR Impact Statement EGD Total (\$Millions)	
Cost of capital						
1.	Rate base	4,103.7	(12.2)	4,091.5	70.5	4,162.0
2.	Required rate of return	7.19	(0.34)	6.85	6.44	6.85
3.		<u>295.1</u>	<u>(14.8)</u>	<u>280.3</u>	<u>4.6</u>	<u>284.9</u>
Cost of service						
4.	Gas costs	1,307.9	34.9	1,342.8	-	1,342.8
5.	Operation and maintenance	348.3	(22.8)	325.5	89.4	414.9
6.	Depreciation and amortization	288.1	(21.5)	266.6	12.7	279.3
7.	Fixed financing costs	2.3	-	2.3	-	2.3
8.	Debt redemption premium amortization	-	-	-	-	-
9.	Company share of IR agreement tax savings	-	-	-	-	-
10.	Municipal and other taxes	40.1	(0.8)	39.3	-	39.3
11.		<u>1,986.7</u>	<u>(10.2)</u>	<u>1,976.5</u>	<u>102.1</u>	<u>2,078.6</u>
Miscellaneous operating and non-operating revenue						
12.	Other operating revenue	(38.3)	(6.0)	(44.3)	-	(44.3)
13.	Interest and property rental	-	-	-	-	-
14.	Other income	(0.7)	-	(0.7)	-	(0.7)
15.		<u>(39.0)</u>	<u>(6.0)</u>	<u>(45.0)</u>	<u>-</u>	<u>(45.0)</u>
Income taxes on earnings						
16.	Excluding tax shield	73.7	12.7	86.4	9.0	95.4
17.	Tax shield provided by interest expense	(35.8)	(2.3)	(38.1)	(0.9)	(39.0)
18.		<u>37.9</u>	<u>10.4</u>	<u>48.3</u>	<u>8.1</u>	<u>56.4</u>
Taxes on sufficiency / (deficiency)						
19.	Gross sufficiency / (deficiency)	(81.9)	96.9	15.0	-	15.0
20.	Net sufficiency / (deficiency)	(60.2)	71.2	11.0	-	11.0
21.		<u>21.7</u>	<u>(25.7)</u>	<u>(4.0)</u>	<u>-</u>	<u>(4.0)</u>
22.	Sub-total revenue requirement	2,302.4	(46.3)	2,256.1	114.8	2,370.9
23.	Customer Care Rate Smoothing V/A Adjustment	-	-	-	(4.6)	(4.6)
24.	Total revenue requirement	<u>2,302.4</u>	<u>(46.3)</u>	<u>2,256.1</u>	<u>110.2</u>	<u>2,366.3</u>
Revenue at existing Rates						
25.	Gas sales	1,923.9	45.6	1,969.5	80.2	2,049.7
26.	Transportation service	294.9	4.9	299.8	19.0	318.8
27.	Transmission, compression and storage	1.7	-	1.7	-	1.7
28.	Rounding adjustment	-	0.1	0.1	-	0.1
29.	Revenue at existing rates	<u>2,220.5</u>	<u>50.6</u>	<u>2,271.1</u>	<u>99.2</u>	<u>2,370.3</u>
30.	Gross revenue sufficiency / (deficiency)	<u>(81.9)</u>	<u>96.9</u>	<u>15.0</u>	<u>(11.0)</u>	<u>4.0</u>

Note 1: Information from Col. 3 of Exhibit M2, Tab 1, Schedule 2, Page 1, Filed: 2012-09-12.
Note 2: Information from Col. 3 of Exhibit F3, Tab 1, Schedule 1, Page 2, Filed: 2012-01-31.

BOARD INTERIM DECISION
UTILITY RATE BASE
2013 TEST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Excl. CIS Impact Statement Number 2 (Note 1) (\$Millions)	ADR Adjustments (\$Millions)	Excl. CIS Adjusted Impact Statement Number 2 (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Board Interim Decision Total Adjusted ADR Impact Statement Rate Base Including CIS (\$Millions)
<u>Property, Plant, and Equipment</u>					
1.	6,645.6	(23.3)	6,622.3	127.1	6,749.4
2.	<u>(2,758.0)</u>	<u>10.5</u>	<u>(2,747.5)</u>	<u>(56.6)</u>	<u>(2,804.1)</u>
3.	<u>3,887.6</u>	<u>(12.8)</u>	<u>3,874.8</u>	<u>70.5</u>	<u>3,945.3</u>
<u>Allowance for Working Capital</u>					
4.	-	-	-	-	-
5.	1.3	-	1.3	-	1.3
6.	31.9	-	31.9	-	31.9
7.	0.2	-	0.2	-	0.2
8.	(68.7)	-	(68.7)	-	(68.7)
9.	1.8	-	1.8	-	1.8
10.	249.3	(0.9)	248.4	-	248.4
11.	<u>0.3</u>	<u>1.5</u>	<u>1.8</u>	<u>-</u>	<u>1.8</u>
12.	<u>216.1</u>	<u>0.6</u>	<u>216.7</u>	<u>-</u>	<u>216.7</u>
13.	<u>4,103.7</u>	<u>(12.2)</u>	<u>4,091.5</u>	<u>70.5</u>	<u>4,162.0</u>

Note 1: Information from Col. 3 of Exhibit M2, Tab 1, Schedule 3, Page 1, Filed: 2012-09-12.

Note 2: Information from Col. 2 of Exhibit F3, Tab 1, Schedule 3, page 1, Filed: 2012-01-31.

EXPLANATION OF ADJUSTMENTS TO UTILITY RATE BASE
2013 TEST YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
1.	(23.3)	Cost or redetermined value Change is the result of the settlement of issues B1 through B7 and related descriptions contained within the Agreement.
2.	10.5	Accumulated depreciation Change is the result of the settlement of issue D7 and the related description contained within the Agreement.
10.	(0.9)	Gas in storage Change is the result of the settlement of issue B7 and the related description contained within the Agreement.
11.	1.5	Working cash allowance Change is the result of the settlement of issue B7 and the related description contained within the Agreement.

WORKING CAPITAL COMPONENTS - WORKING CASH ALLOWANCE
2013 TEST YEAR

Line No.	Col. 1 Reference	Col. 2 Disburse- ments (\$Millions)	Col. 3 Net Lag-Days (Days)	Col. 4 Allowance (\$Millions)
1.	Gas purchase and storage and transportation charges	1,350.9	4.0	14.8
2.	Items not subject to working cash allowance (Note 1)	<u>(8.1)</u>		
3.	Gas costs charged to operations M2.T1.S4.P1.Col.3	<u>1,342.8</u>		
4.	Operation and Maintenance M2.T1.S4.P1.Col.3	325.5		
5.	Less: Storage costs	<u>(7.9)</u>		
6.	Operation and maintenance costs subject to working cash	317.6		
7.	Ancillary customer services	<u>-</u>		
8.		<u>317.6</u>	(18.7)	<u>(16.3)</u>
9.	Sub-total			<u>(1.5)</u>
10.	Storage costs	7.9	62.5	1.4
11.	Storage municipal and capital taxes	2.2	24.4	<u>0.1</u>
12.	Sub-total			<u>1.5</u>
13.	Harmonized sales tax			1.8
14.	Total working cash allowance			<u>1.8</u>

Note 1: Represents non cash items such as amortization of deferred charges, accounting adjustments and the T-service capacity credit.

GAS IN STORAGE
 MONTH END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2013 TEST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Volume 10 ⁶ M ³	Impact Statement Number 2 (\$Millions)	ADR Adjustments 10 ⁶ M ³	ADR Adjustments (\$Millions)	Adjusted Volume 10 ⁶ M ³	Board Interim Decision Adjusted ADR Impact Statement (\$Millions)
1. January 1	1,425.1	328.4	(0.1)	(0.1)	1,425.0	328.3
2. January 31	872.6	211.7	(33.0)	(7.3)	839.6	204.4
3. February	446.8	120.1	(8.2)	(3.9)	438.6	116.2
4. March	95.9	51.7	30.8	2.3	126.7	54.0
5. April	44.4	50.2	25.2	1.8	69.6	52.0
6. May	330.9	105.4	19.4	1.4	350.3	106.8
7. June	720.0	178.2	13.9	0.9	733.9	179.1
8. July	1,241.2	272.1	8.2	0.6	1,249.4	272.7
9. August	1,763.8	366.3	2.3	0.1	1,766.1	366.4
10. September	2,141.1	437.3	(3.2)	(0.4)	2,137.9	436.9
11. October	2,246.7	462.6	(9.0)	(0.8)	2,237.7	461.8
12. November	1,957.2	412.2	(36.1)	(5.2)	1,921.1	407.0
13. December	<u>1,478.4</u>	<u>318.6</u>	<u>(2.6)</u>	<u>(0.6)</u>	<u>1,475.8</u>	<u>318.0</u>
14. Avg. of monthly avgs.	<u>1,109.4</u>	<u>249.3</u>	<u>0.7</u>	<u>(0.9)</u>	<u>1,110.1</u>	<u>248.4</u>

BOARD INTERIM DECISION
UTILITY INCOME
2013 TEST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
	Excl. CIS Impact Statement Number 2 (Note 1) (\$Millions)	ADR Adjustments (\$Millions)	Excl. CIS Adjusted Impact Statement Number 2 (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Board Interim Decision Total Adjusted ADR Impact Statement Utility Income (\$Millions)
1. Gas sales	1,923.9	45.6	1,969.5	80.2	2,049.7
2. Transportation of gas	294.9	4.9	299.8	19.0	318.8
3. Transmission, compression and storage revenue	1.7	-	1.7	-	1.7
4. Other operating revenue	38.3	6.0	44.3	-	44.3
5. Interest and property rental	-	-	-	-	-
6. Other income	0.7	-	0.7	-	0.7
7. Total operating revenue	<u>2,259.5</u>	<u>56.5</u>	<u>2,316.0</u>	<u>99.2</u>	<u>2,415.2</u>
8. Gas costs	1,307.9	34.9	1,342.8	-	1,342.8
9. Operation and maintenance	348.3	(22.8)	325.5	89.4	414.9
10. Depreciation and amortization expense	288.1	(21.5)	266.6	12.7	279.3
11. Fixed financing costs	2.3	-	2.3	-	2.3
12. Debt redemption premium amortization	-	-	-	-	-
13. Company share of IR agreement tax savings	-	-	-	-	-
14. Municipal and other taxes	40.1	(0.8)	39.3	-	39.3
15. Interest and financing amortization expense	-	-	-	-	-
16. Other interest expense	-	-	-	-	-
17. Total costs and expenses	<u>1,986.7</u>	<u>(10.2)</u>	<u>1,976.5</u>	<u>102.1</u>	<u>2,078.6</u>
18. Ontario utility income before income taxes	272.8	66.7	339.5	(2.9)	336.6
19. Income tax expense	37.9	10.4	48.3	8.1	56.4
20. Utility net income	<u>234.9</u>	<u>56.3</u>	<u>291.2</u>	<u>(11.0)</u>	<u>280.2</u>

Note 1: Information from Col. 3 of Exhibit M2, Tab 1, Schedule 4, Page 1, Filed: 2012-09-12.

Note 2: Information from Col. 2 of Exhibit F3, Tab 1, Schedule 2, page 1, Filed: 2012-01-31.

EXPLANATION OF ADJUSTMENTS TO UTILITY INCOME
2013 TEST YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
1.	45.6	Gas sales Change is the result of the settlement of issues C1 through C5 and related descriptions contained within the Agreement.
2.	4.9	Transportation of gas Change is the result of the settlement of issues C1 through C5 and related descriptions contained within the Agreement.
4.	6.0	Other operating revenue Change is the result of the settlement of issues C6 and C7 and related descriptions contained within the Agreement.
8.	34.9	Gas costs Change is the result of the settlement of issues C1 through C5 and D2 & D3 and related descriptions contained within the Agreement.
9.	(22.8)	Operation and maintenance Change is the result of the settlement of issues C1 through C5 and D2 & D3 and related descriptions contained within the Agreement.
10.	(21.5)	Depreciation and amortization expense Change is due to the settlement of issues D1, D5, D9, D11 through D24 and related descriptions contained within the Agreement.
14.	(0.8)	Municipal and other taxes Change is the result of the settlement of issues D8 and the related description contained within the Agreement.
19.	10.4	Income tax expense Change is due to the impact on taxable income as a result of the settlement of all the issues identified above.

CALCULATION OF UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE
2013 TEST YEAR

Line No.	Col. 1	Col. 2	Col. 3
	Excl. CIS Impact Statement Number 2 (Note 1) (\$Millions)	Adjustments (\$Millions)	Excl. CIS Adjusted ADR Impact Statement Utility Tax (\$Millions)
1. Utility income before income taxes (M2, T1, S3, P1)	272.8	66.7	339.5
Add			
2. Depreciation and amortization	288.1	(21.5)	266.6
3. Accrual based pension and OPEB costs	42.1	-	42.1
4. Other non-deductible items	2.2	-	2.2
5. Total Add Back	332.4	(21.5)	310.9
6. Sub total	605.2	45.2	650.4
Deduct			
7. Capital cost allowance - Federal	234.8	(3.1)	231.7
8. Capital cost allowance - Provincial	234.8	(3.1)	231.7
9. Items capitalized for regulatory purposes	46.3	-	46.3
10. Deduction for "grossed up" Part VI.1 tax	5.0	-	5.0
11. Amortization of share/debenture issue expense	3.6	0.2	3.8
12. Amortization of cumulative eligible capital	0.4	-	0.4
13. Amortization of C.D.E. and C.O.G.P.E	0.4	-	0.4
14. Cash based pension and OPEB costs	42.6	-	42.6
15. Total Deduction - Federal	333.1	(2.9)	330.2
16. Total Deduction - Provincial	333.1	(2.9)	330.2
17. Taxable income - Federal	272.1	48.1	320.2
18. Taxable income - Provincial	272.1	48.1	320.2
19. Income tax rate - Federal	15.00%	0.00%	15.00%
20. Income tax rate - Provincial	11.50%	0.00%	11.50%
21. Income tax provision - Federal	40.8	7.2	48.0
22. Income tax provision - Provincial	31.3	5.5	36.8
23. Income tax provision - combined	72.1	12.7	84.8
24. Part V1.1 tax			1.7
25. Investment tax credit			(0.1)
26. Total taxes excluding tax shield on interest expense			86.4
Tax shield on interest expense			
27. Rate base (M2.T1.S2.P1)			4,091.5
28. Return component of debt (M2.T1.S4.P1)			3.52%
29. Interest expense			143.9
30. Combined tax rate			26.50%
31. Income tax credit			(38.1)
32. Total income taxes			48.3

Note 1: Information from Col. 3 of Exhibit M2, Tab 1, Schedule 4, page 3, Filed: 2012-09-12.

BOARD INTERIM DECISION
 UTILITY CAPITAL STRUCTURE
2013 TEST YEAR

Line No.	Col. 1 Principal Excl. CC/CIS (\$Millions)	Col. 2 Component %	Col. 3 Indicated Cost Rate %	Col. 4 Return Component %	
1.	Long and medium term debt	2,461.9	60.17	5.80	3.490
2.	Short term debt/(investment)	<u>56.7</u>	<u>1.39</u>	2.00	<u>0.028</u>
3.		2,518.6	61.56		3.518
4.	Preference shares	100.0	2.44	3.20	0.078
5.	Common equity	<u>1,472.9</u>	<u>36.00</u>	9.03	<u>3.251</u>
6.		<u><u>4,091.5</u></u>	<u><u>100.00</u></u>		<u><u>6.847</u></u>
7.	Utility income	(\$Millions)			291.2
8.	Rate base	(\$Millions)			4,091.5
9.	Indicated rate of return				7.117%
10.	Sufficiency in rate of return				0.270 %
11.	Net sufficiency	(\$Millions)			11.0
12.	Gross sufficiency	(\$Millions)			15.0
13.	Customer Care/CIS deficiency	(\$Millions)			(11.0)
14.	Total gross sufficiency	(\$Millions)			4.0
15.	Revenue at existing rates	(\$Millions)			2,370.3
16.	Revenue requirement	(\$Millions)			2,366.3
17.	Total gross revenue sufficiency	(\$Millions)			4.0

APPENDIX "B"

Rate Handbook

RATE HANDBOOK

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EB-2011-0354
Interim Rate Order
Exhibit H2
Tab 6

Schedule 1
Page 1 of 63

ENBRIDGE GAS DISTRIBUTION

HANDBOOK OF RATES AND DISTRIBUTION SERVICES

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GLOSSARY OF TERMS

In this Handbook of Rates and Distribution Services, each term set out below shall have the meaning set out opposite it:

Annual Turnover Volume ("ATV"): The sum of the contracted volumes injected into and withdrawn from storage by an applicant within a contract year.

Annual Volume Deficiency: The difference between the Minimum Annual Volume and the volume actually taken in a contract year, if such volume is less than the Minimum Annual Volume.

Applicant: The party who makes application to the Company for one or more of the services of the Company and such term includes any party receiving one or more of the services of the Company.

Authorized Volume: In regards to Sales Service Agreements, the Contract Demand.

In regards to Bundled Transportation Service arrangements, the Contract Demand (CD) less the amount by which the Applicant's Mean Daily Volume (MDV) exceeds the Daily Delivered Volume (Delivery) and less the volume by which the Applicant has been ordered to curtail or discontinue the use of gas (Curtailment Volume) or otherwise represented as:

$CD - (MDV - Delivery) - Curtailment Volume$

Back-stopping: A service whereby alternative supplies of gas may be available in the event that an Applicant's supply of gas is not available for delivery to the Company.

Banked Gas Account: A record of the amount of gas delivered by the Applicant to the Company in respect of a Terminal Location (credits) and of volume of gas taken by the Applicant at the Terminal Location (debits)

Billing Contract Demand: Applicable only to new customers who take Dedicated Service under Rate 125. The Company and the Applicant shall determine a Billing Contract Demand which would result in annual revenues over the term of the contract that would enable the Company to recover the invested capital, return on capital, and O&M costs of the Dedicated Service in accordance with its system expansion policies.

Billing Month: A period of approximately thirty (30) days following which the Company renders a bill to an applicant. The billing month is determined by the Company's monthly Reading and Billing Schedule. With respect to rate 135 LVDC's, there are eight summer months and four winter months.

Board: Ontario Energy Board. (OEB)

Bundled Service: A service in which the demand for natural gas at a Terminal Location is met by the Company utilizing Load balancing resources.

Buy/Sell Arrangement: An arrangement, the terms of which are provided for in one or more agreements to which one or more of an end user of gas (being a party that buys from the Company gas delivered to a Terminal Location), an affiliate of an end user and a marketer, broker or agent of an end user is a party and the Company is a party, and pursuant to which the Company agrees to buy from the end user or its affiliate a supply of gas and to sell to the end user gas delivered to a Terminal Location served from the gas distribution network. The Company will not enter into any new buy/sell agreement after April 1, 1999.

Buy/Sell Price: The Price per cubic meter which the Company would pay for gas purchased pursuant to a Buy/Sell Arrangement in which the purchase takes place in Ontario.

Commodity Charge: A charge per unit volume of gas actually taken by the Applicant, as distinguished from a demand charge which is based on the maximum daily volume an Applicant has the right to take.

Company: Enbridge Gas Distribution Inc.

Contract Demand: A contractually specified volume of gas applicable to service under a particular Rate Schedule for each Terminal Location which is the maximum volume of gas the Company is required to deliver on a daily basis under a Large Volume Distribution Contract.

Cubic Metre ("m³"): That volume of gas which at a temperature of 15 degrees Celsius and at an absolute pressure of 101.325 kilopascals ("kPa") occupies one cubic metre. "10³m³" means 1,000 cubic metres.

Curtailment: An interruption in an Applicant's gas supply at a Terminal Location resulting from compliance with a request or an order by the Company to discontinue or curtail the use of gas.

Curtailment Credit: A credit available to interruptible customers to recognize the benefits they provide to the system during the winter months.

Curtailment Delivered Supply (CDS): An additional volume of gas, in excess of the Applicant's Mean Daily Volume and determined by mutual agreement between the Applicant and the Company, which is Nominated and delivered by or on behalf of the Applicant to a point of interconnection with the Company's distribution system on a day of Curtailment.

Customer Charge: A monthly fixed charge that reflects being connected to the gas distribution system.

Daily Consumption VS Gas Quantity: The volume of natural gas taken on a day at a Terminal Location as measured by daily metering equipment or, where the Company does not own and maintain daily metering equipment at a Terminal Location, the volume of gas taken within a billing period divided by the number of days in the billing period.

Daily Delivered Volume: The volume of gas accepted by the Company as having been delivered by an Applicant to the Company on a day.

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Dedicated Service: An Unbundled Service provided through a gas distribution pipeline that is initially constructed to serve a single customer, and for which the volume of gas is measured through a billing meter that is directly connected to a third party transporter or other third party facility, when service commences.

Delivery Charge: A component of the Rate Schedule through which the Company recovers its operating costs.

Demand Charge: A fixed monthly charge which is applied to the Contract Demand specified in a Service Contract.

Demand Overrun: The amount of gas taken at a Terminal Location exceeding the Contract Demand.

Direct Purchase: Natural gas supply purchase arrangements transacted directly between the Applicant and one or more parties, including the Company.

Disconnect and Reconnect Charges: The charges levied by the Company for disconnecting or reconnecting an Applicant from or to the Company's distribution system.

Diversions: Delivery of gas on a day to a delivery point different from the normal delivery point specified in a Service Contract.

Firm Service: A service for a continuous delivery of gas without curtailment, except under extraordinary circumstances.

Firm Transportation ("FT"): Firm Transportation service offered by upstream pipelines to move gas from a receipt point to a delivery point, as defined by the pipeline.

Force Majeure: Any cause not reasonably within the control of the Company and which the Company cannot prevent or overcome with reasonable due diligence, including:

(a) physical events such as an act of God, landslide, earthquake, storm or storm warning such as a hurricane which results in evacuation of an affected area, flood, washout, explosion, breakage or accident to machinery or equipment or lines of pipe used to transport gas, the necessity for making repairs to or alterations of such machinery or equipment or lines of pipe or inability to obtain materials, supplies (including a supply of services) or permits required by the Company to provide service;

(b) interruption and/or curtailment of firm transportation by a gas transporter for the Company;

(c) acts of others such as strike, lockout or other industrial disturbance, civil disturbance, blockade, act of a public enemy, terrorism, riot, sabotage, insurrections or war, as well as physical damage resulting from the negligence of others;

(d) in relation to Load Balancing, failure or malfunction of any storage equipment or facilities of the Company; and

(e) governmental actions, such as necessity for compliance with any applicable laws.

Gas: Natural Gas.

Gas Delivery Agreement: A written agreement pursuant to which the Company agrees to transport gas on the Applicant's behalf to a specified Terminal Location.

Gas Distribution Network: The physical facilities owned by the Company and utilized to contain, move and measure natural gas.

Gas Sale Contract: A written agreement pursuant to which the Company agrees to supply and deliver gas to a specified Terminal Location.

Gas Supply Charge: A charge for the gas commodity purchased by the applicant.

Gas Supply Load Balancing Charge: A charge in the Rate Schedules where the Company recovers the cost of ensuring gas supply matches consumption on a daily basis.

General Service Rates: The Rate Schedules applicable to those Bundled Services for which a specific contract between the Company and the Applicant is not generally required. The General Service Rates include Rates 1, 6, and 9 of the Company.

Gigajoule ("GJ"): See Joule.

Hourly Demand: A contractually specified volume of gas applicable to service under a particular Rate Schedule which is the maximum volume of gas the Company is required to deliver to an Applicant on a hourly basis under a Service Contract.

Imperial Conversion Factors:

Volume:
1,000 cubic feet (cf) = 1 Mcf
= 28.32784 cubic metres (m³)
1 billion cubic feet (cf) = 28.32784 10⁶m³

Pressure:
1 pound force per square inch (p.s.i.) = 6.894757 kilopascals (kPa)
1 inch Water Column (in W.C.) (60°F) = 0.249 kPa (15.5°C)
1 standard atmosphere = 101.325 kPa

Energy:
1 million British thermal units = 1 MMBtu
= 1.055056 gigajoules (GJ)
948,213.3 Btu = 1 GJ

Monetary Value:
\$1 per Mcf = \$0.03530096 per m³
\$1 per MMBtu = \$0.9482133 per GJ

Interruptible Service: Gas service which is subject to curtailment for either capacity and/or supply reasons, at the option of the Company.

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Intra-Alberta Service: Firm transportation service on the Nova pipeline system under which volumes are delivered to an Intra-Alberta point of acceptance.

Joule ("J"): The amount of work done when the point of application of a force of one newton is displaced a distance of one metre in the direction of the force. One megajoule ("MJ") means 1,000,000 joules; one gigajoule ("GJ") means 1,000,000,000 joules.

Large Volume Distribution Contract: (LVDC): A written agreement pursuant to which the Company agrees to supply and deliver gas to a specified Terminal Location.

Large Volume Distribution Contract Rates: The Rate Schedules applicable for annual consumption exceeding 340,000 cubic metres of gas per year and for which a specific contract between the Company and the Applicant is required.

Load-Balancing: The balancing of the gas supply to meet demand. Storage and other peak supply sources, curtailment of interruptible services, and diversions from one delivery point to another may be used by the Company.

Make-up Volume: A volume of gas nominated and delivered, pursuant to mutually agreed arrangements, by an Applicant to the Company for the purpose of reducing or eliminating a net debit balance in the Applicant's Banked Gas Account.

Mean Daily Volume (MDV): The volume of gas which an Applicant who delivers gas to the Company, under a T-Service arrangement, agrees to deliver to the Company each day in the term of the arrangement.

Metric Conversion Factors:

Volume:

1 cubic metre (m ³)	=	35.30096 cubic feet (cf)
1,000 cubic metres	=	10 ³ m ³
	=	35,300.96 cf
	=	35.30096 Mcf
28.32784 m ³	=	1 Mcf

Pressure:

1 kilopascal (kPa)	=	1,000 pascals
	=	0.145 pounds per square inch (p.s.i.)
101.325 kPa	=	one standard atmosphere

Energy:

1 megajoule (MJ)	=	1,000,000 joules
	=	948.2133 British thermal units (Btu)
1 gigajoule (GJ)	=	948,213.3 Btu
1.055056 GJ	=	1 MMBtu

Monetary Value:

\$1 per 10 ³ m ³	=	\$0.02832784 per Mcf
\$1 per gigajoule	=	\$1.055056 per MMBtu

Minimum Annual Volume: The minimum annual volume as stated in the customer's contract, also Section E.

Natural Gas: Natural and/or residue gas comprised primarily of methane.

Nominated Volume: The volume of gas which an Applicant has advised the Company it will deliver to the Company in a day.

Nominate, Nomination: The procedure of advising the Company of the volume which the Applicant expects to deliver to the Company in a day.

Ontario Energy Board: An agency of the Ontario Government which, amongst other things, approves the Company's Rate Schedules (Part V of this HANDBOOK) and the matters described in Parts III and IV of this HANDBOOK.

Point of Acceptance: The point at which the Company accepts delivery of a supply of natural gas for transportation to, or purchase from, the Applicant.

Rate Schedule: A numbered rate of the Company as fixed or approved by the OEB. that specifies rates, applicability, character of service, terms and conditions of service and the effective date.

Seasonal Credit: A credit applicable to Rate 135 customers to recognize the benefits they provide to the storage operations during the winter period.

Service Contract: An agreement between the Company and the Applicant which describes the responsibilities of each party in respect to the arrangements for the Company to provide Sales Service or Transportation Service to one or more Terminal Locations.

System Sales Service: A service of the Company in which the Company acquires and sells to the Applicant the Applicant's natural gas requirements.

T-Service: Transportation Service.

Terminal Location: The building or other facility of the Applicant at or in which natural gas will be used by the Applicant.

Transportation Service: A service in which the Company agrees to transport gas on the Applicant's behalf to a specified Terminal Location.

Unbundled Service: A service in which the demand for natural gas at a Terminal Location is met by the Applicant contracting for separate services (upstream transportation, load balancing/storage, transportation on the Company's distribution system) of which only Transportation Service is mandatory with the Company.

Western Canada Buy Price: The price per cubic metre which the Company would pay for gas pursuant to a Buy/Sell Agreement in which the purchase takes place in Western Canada.

PART II

RATES AND SERVICES AVAILABLE

The provisions of this PART II are intended to provide a general description of services offered by the Company and certain matters relating thereto. Such provisions are not definitive or comprehensive as to their subject matter and may be changed by the Company at any time without notice.

SECTION A - INTRODUCTION

1. In Franchise Services

Enbridge Gas Distribution provides in franchise services for the transportation of natural gas from the point of its delivery to Enbridge Gas Distribution to the Terminal Location at which the gas will be used. The natural gas to be transported may be owned by the Applicant for service or by the Company. In the latter case, it will be sold to the customer at the outlet of the meter located at the Terminal Location.

Applicants may elect to have the Company provide all-inclusively the services which are mutually agreed to be required or they may select (from the 300 series of rates, and Rate 125) only the amounts of those services which they consider they need.

The all-inclusive services are provided pursuant to Rates 1, 6 and 9, ("the General Service Rates") and Rates 100, 110, 115, 135, 145, and 170 ("the Large Volume Service Rates"). Individual services are available under Rates 125, 300, 315, and 316 ("the Unbundled Service Rates").

Service to residential locations is provided pursuant to Rate 1.

Service which may be interrupted at the option of the Company is available, at rates lower than would apply for equivalent service under a firm rate schedule, pursuant to Rates 145, 170. Under all other rate schedules, service is provided upon demand by the Applicant, i.e., on a firm service basis.

2. Ex-Franchise Services

Enbridge Gas Distribution provides ex-franchise services for the transportation of natural gas through its distribution system to a point of interconnection with the distribution system of other distributors of natural gas. Such service is provided pursuant to Rate 200 and provides for the bundled transportation of gas owned by the Company, owned by customers of that distributor, or owned by that distributor.

For the purposes of interpreting the terms and conditions contained in this Handbook of Rates and Distribution Services the ex-franchise distributor shall be considered to be the applicant for the transportation of its customer owned gas and shall assume all the obligations of transportation as if it owned the gas.

Nominations for transportation service must specify whether the volume to be transported is to displace firm or interruptible demand or general service.

In addition, the Company provides Compression, Storage, and Transmission services on its Tecumseh system under Rates 325, 330 and 331.

SECTION B - DIRECT PURCHASE ARRANGEMENTS

Applicants who purchase their natural gas requirements directly from someone other than the Company or who are brokers or agents for an end user, may arrange to transport gas on the Company's distribution network in conjunction with a Western Buy/Sell Arrangement or pursuant to an Ontario Delivery Transportation Service Arrangement, whether Bundled or Unbundled, or a Western Bundled Transportation Service Arrangement.

B. Western Canada

Buy/Sell in a Western Canada Buy/Sell Arrangement the Applicant delivers gas to a point in Western Canada which connects with the transmission pipeline of TransCanada PipeLines Limited. At that point, the Company purchases the gas from the Applicant at a price specified in Rider 'B' of the rate schedules less the costs for transmission of the gas from the point of purchase to a point in Ontario at which the Company's gas distribution network connects with a transmission pipeline system. The Company will not be entering into any new Western Canada buy/sell arrangements after April 1, 1999.

C. Ontario Delivery T-Service Arrangements

In an Ontario Delivery T-Service Arrangement the Applicant delivers gas, to a contractually agreed-upon point of acceptance in Ontario.

Delivery from the point of direct interconnection with the Company's gas distribution network to a Terminal Location served from the Company's gas distribution network may be obtained by the Applicant either under the Bundled Service Rate Schedules or under the Unbundled Service Rate Schedules.

(i) Bundled T-Service

Bundled T-Service is so called because all of the services required by the Applicant (delivery and load balancing) are provided for the prices specified in the applicable Rate Schedule. In a Bundled T-Service arrangement the Applicant contracts to deliver each day to the Company a Mean Daily Volume of gas. Fluctuations in the demand for gas at the Terminal Location are balanced by the Company.



(ii) Unbundled T-Service

The Unbundled Service Rates allow an Applicant to contract for only such kinds of service as the Applicant chooses. The potential advantage to an Applicant is that the chosen amounts of service may be less than the amounts required by an average customer represented in the applicable Rate Schedule, in which case the Applicant may be able to reduce the costs otherwise payable under Bundled T-Service.

D. Western Delivery T-Service Arrangement

In a Western Delivery T-Service Arrangement the Applicant contracts to deliver each day to a point on the TransCanada PipeLines Ltd. transmission system in Western Canada a Mean Daily Volume of gas plus fuel gas. Delivery from that point to the Terminal Location is carried out by the Company using its contracted capacity on the TransCanada PipeLines Limited. system and its gas distribution network. Unbundled T-Service in Ontario is not available with the Western Delivery Option.

An Applicant desiring to receive Transportation Service or to establish a Buy/Sell Agreement must first enter into the applicable written agreements with the Company.

PART III

TERMS AND CONDITIONS APPLICABLE TO ALL SERVICES

The provisions of this PART III are applicable to, and only to, Sales Service and Transportation Service.

SECTION A - AVAILABILITY

Unless otherwise stated in a Rate Schedule, the Company's rates and services are available throughout the entire franchised area serviced by the Company. Transportation service and/or sales service will be provided subject to the Company having the capacity in its gas distribution network to provide the service requested. When the Company is requested to supply the natural gas to be delivered, service shall be available subject to the Company having available to it a supply of gas adequate to meet the requirement without jeopardizing the supply to its existing customers.

Service shall be made available after acceptance by the Company of an application for service to a Terminal Location at which the natural gas will be used.

SECTION B - ENERGY CONTENT

The price of natural gas sold at a Terminal Location is based on the assumption that each cubic metre of such natural gas contains a certain number of megajoules of energy which number is specified

in the Rate Schedules. Variations in cost resulting from the energy content of the gas actually delivered to the Company by its supplier(s) differing from the assumed energy content will be recorded and used to adjust future bills. Such adjustments shall be made in accordance with practices approved from time to time by the Ontario Energy Board.

SECTION C - SUBSTITUTION PROVISION

The Company may deliver gas from any standby equipment provided that the gas so delivered shall be reasonably equivalent to the natural gas normally delivered.

SECTION D - BILLS

Bills will be mailed or delivered monthly or at such other time period as set out in the Service Contract. Gas consumption to which the Company's rates apply will be determined by the Company either by meter reading or by the Company's estimate of consumption where meter reading has not occurred. The rates and charges applicable to a billing month shall be those applicable to the calendar month which includes the last day of the billing month.

SECTION E - MINIMUM BILLS

The minimum bill per month applicable to service under any particular Rate Schedule shall be the Customer Charge plus any applicable Contract Demand Charges for Delivery, Gas Supply Load Balancing, and Gas Supply and any applicable Direct Purchase Administration Charge, all as provided for in the applicable Rate Schedule.

In addition, for service under each of the Large Volume Distribution Contact Rates, if in a contract year a volume of gas equal to or greater than the product of the Contract Demand multiplied by a contractually specified multiple of the Contract Demand ("Minimum Annual Volume") is not taken at the Terminal Location the Applicant shall pay, in addition to the minimum monthly bills, the amount obtained when the difference between the Minimum Annual Volume and the volume taken in the contract year (such difference being the Annual Volume Deficiency) is multiplied by the applicable Minimum Bill Charge(s) as provided for in the applicable Rate Schedule. Notwithstanding the foregoing, the Minimum Annual Volume shall be the greater of the Minimum Annual Volume as determined above and 340,000 m³.

If gas deliveries to the Terminal Location have been ordered to be curtailed or discontinued in a contract year at the request of the Company and have been curtailed or discontinued as ordered, the Minimum Annual Volume shall be reduced for each day of curtailment or discontinuance by the excess of the Contract Demand over the volume delivered to the Terminal Location on such day.

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SECTION F - PAYMENT CONDITIONS

Enbridge Gas Distribution charges are due when the bill is received, which is considered to be three days after the date the bill is rendered, or within such other time period as set out in the Service Contract. A late payment charge of 1.5% per month (19.56% effectively per annum) of all of the unpaid Enbridge Gas Distribution charges, including all applicable federal and provincial taxes, is applied to the account on the seventeenth (17th) day following the date the bill is due.

SECTION G - TERM OF ARRANGEMENT

When gas service is provided and there is no written agreement in effect relating to the provision of such service, the term for which such service is to continue shall be one year. The term shall automatically be extended for a further year immediately following the expiry of any initial one year term or one year extension unless reasonable notice to terminate service is given to the Company, in a manner acceptable to the Company, prior to the expiry of the term. An Applicant receiving such service who temporarily discontinues service in the initial one year term or any one year extension and does not pay all the minimum bills for the period of such temporary discontinuance of service shall, upon the continuance of service, be liable to pay an amount equal to the unpaid minimum bills for such period. When a written agreement is in effect relating to the provision of gas service, the term for which such service is to continue shall be as provided for in the agreement.

SECTION H - RESALE PROHIBITION

Gas taken at a Terminal Location shall not be resold other than in accordance with all applicable laws and regulations and orders of any governmental authority or OEB having jurisdiction.

SECTION I - MEASUREMENT

The Company will install, operate and maintain at a Terminal Location such measurement equipment of suitable capacity and design as is required to measure the volume of gas delivered. Any special conditions for measurement are contained in the General Terms and Conditions which form part of each Large Volume Distribution Contract.

SECTION J - RATES IN CONTRACTS

Notwithstanding any rates for service specified in any Service Contract, the rates and charges provided for in an applicable Rate Schedule shall apply for service rendered on and after the effective date stated in such Rate Schedule until such Rate Schedule ceases to be applicable.

SECTION K - ADVICE RE: CURTAILMENT

The Company, if requested, will advise Applicants taking interruptible service of its estimate of service curtailment for the

forthcoming winter. Such estimate will be provided as guidance to the Applicant in arranging for alternate fuel supply requirements. Abnormal weather and/or other unforeseen events may cause greater or lesser curtailment of service than expected.

SECTION L - DAILY DELIVERED VOLUMES

For purposes including that of calculating daily overrun gas volumes, the Company will recognize as having been delivered to it on a given day the sum of:

- a) the volume of gas delivered under Intra-Alberta transportation arrangements, if any, plus;
- b) the volume of gas delivered under FT transportation arrangements, if any, plus;

SECTION M - AUTHORIZED OVERRUN GAS

If an Applicant requests permission to exceed the Authorized Volume for a day, and such authorization is granted, such gas shall constitute Authorized Overrun Gas. Such gas shall either be sold by the Company to the Applicant pursuant to the provisions of Rate 320 applicable on such day, or, at the Company's sole discretion, under the Rate Schedule the customer is purchasing prior to such request. If the Applicant is supplying their own gas requirements and if the Applicant request and at the Company's sole discretion, such Overrun Gas will be debited to the Applicant's Banked Gas Account.

SECTION N - UNAUTHORIZED SUPPLY OVERRUN GAS

If an Applicant for Transportation Service pursuant to the General Service Rates on any day delivers to the Company a Daily Delivered Volume which is less than the Mean Daily Volume, the volume of gas by which the Mean Daily Volume applicable to such day exceeds the Daily Delivered Volume delivered by the Applicant to the Company on such day shall constitute Unauthorized Supply Overrun Gas and shall be deemed to have been taken and purchased on such day. The rate applicable to such volume shall be 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and the EDA delivery areas respectively.

Unauthorized Supply Overrun Gas for a day applicable to a Service Contract with an Applicant for service under the Large Volume Distribution Contract Rates is:

- (a) the volume of gas by which the Daily Gas Quantity under the Service Contract on such day exceeds the Authorized Volume for such day, if any
plus
- (b) if the day is in the months of December to March inclusive for an Applicant taking service on Rate 135 under Option a) or if the

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day is in the month of December under Option b), or if the day is a day on or in respect of which the Applicant has been requested in accordance with the Service Contract to curtail or discontinue the use of gas and the Service Contract is in whole or in part for interruptible Transportation Service, the volume of gas, if any, by which

- (i) the Mean Daily Volume set out in the Service Contract and is applicable to such day exceeds
- (ii) the Daily Delivered Volume delivered by the Applicant to the Company on such day, which excess volume of gas shall be deemed to have been taken and purchased by the Applicant on such day.

The Applicant shall pay the Company for Unauthorized Supply Overrun Gas at the rate applicable to Unauthorized Supply Overrun Gas as provided for in the Rate Schedule(s) applicable to the Service Contract.

An Applicant taking service pursuant to a Gas Delivery Agreement and a Large Volume Distribution Contract Rate must provide two business days notice to the Company of the Applicant's intention to deliver a Daily Delivered Volume which is less than the Mean Daily Volume for a specified time period. Failure to provide proper notice will result in Unauthorized Supply Overrun Gas calculated as the difference between Daily Delivered Volume and the Mean Daily Volume.

Unauthorized Supply Overrun Gas for a day applicable to a Service Contract with an Applicant for service under Rate 125 or Rate 300 shall be determined from the provisions of the applicable Rate Schedule. The Applicant shall pay the Company for Unauthorized Supply Overrun Gas at the rate applicable to Unauthorized Supply Overrun Gas as provided for in the Rate Schedule(s) applicable to the Service Contract.

SECTION O – COMPANY RESPONSIBILITY AND LIABILITY

This Section O applies only to gas distribution service under Rates 1, 6 and 9, and does not replace or supercede the terms in any applicable Service Contract.

The Company shall make reasonable efforts to maintain, but does not guarantee, continuity of gas service to its customers. The Company may, in its sole discretion, terminate or interrupt gas service to customers;

to maintain safety and reliability on, or to facilitate construction, installation, maintenance, repair, replacement or inspection of the Company's facilities; or

for any reason related to dangerous or hazardous circumstances, emergencies or Force Majeure.

The Company shall not be liable for any loss, injury, damage, expense, charge, cost or liability of any kind, whether direct,

indirect, special or consequential in nature, (excepting only direct physical loss, injury or damage to a customer or a customer's property, resulting from the negligent acts or omissions of the Company, its employees or agents) arising from or connected with any failure, defect, fluctuation or interruption in the provision of gas service by the Company to its customers.

PART IV

TERMS AND CONDITIONS – DIRECT PURCHASE ARRANGEMENTS

Any Applicant, at the time of applying for service, may elect, in and for the term of any Service Contract, to deliver its own natural gas requirements to the Company and the Company shall deliver gas to a Terminal Location as required by the Applicant, subject to the terms and conditions contained in the applicable Rate Schedule and in the Service Contract. For Buy/Sell Arrangements and Bundled T-Service the deliveries by the Applicant to the Company shall be at the Applicant's estimated mean daily rate of consumption.

Backstopping of an Applicant's natural gas supply for Transportation Service arrangements will be available pursuant to Rate 320 subject to the Company's ability to do so using reasonable commercial efforts. Gas Purchase Agreements in respect to Buy/Sell Arrangements shall specify terms and conditions available to the Company to alleviate certain consequences of the Applicant's failure to deliver the required volume of gas.

The following Terms and Conditions shall apply to, and only to, Transportation Service and/or Gas Purchase Agreements.

SECTION A - NOMINATIONS

An Applicant delivering gas to the Company pursuant to a contract is responsible for advising the Company, by means of a contractually specified Nomination procedure, of the daily volume of gas to be delivered to the Company by or on behalf of the Applicant.

An initial daily volume must be Nominated by a contractually specified time before the first day on which gas is to be delivered to the Company. Any Nomination, once accepted by the Company, shall be considered as a standing nomination applicable to each subsequent day in a contract term unless specifically varied by written notice to the Company.

A contract may specify certain contractual provisions that are applicable in the event that an Applicant either fails to advise of a revised daily nomination or fails to deliver the daily volume so nominated.

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A Nominated Volume in excess of the Applicant's Maximum Daily Volume as specified in the Service Contract will not be accepted except as specifically provided for in any contract.

SECTION B - OBLIGATION TO DELIVER

During any period of curtailment or discontinuance of Bundled interruptible Transportation Service as ordered by the Company, any Applicant supplying its own gas requirements must, on such day, deliver to the Company the Mean Daily Volume of gas specified in any Service Contract.

Each Applicant taking service pursuant to a Gas Delivery Agreement and a Large Volume Distribution Contract Rate is obligated to deliver the Mean Daily Volume of gas as specified in any Service Contract, unless the Applicant provides two business days notice to the Company of the Applicant's intention to deliver a Daily Delivered Volume which is less than the Mean daily Volume for a specified time period.

An Applicant taking service on Rate 135 under Option a) must deliver to the Company the Mean Daily Volume of gas specified in the Service Contract in the months of December to March, inclusive.

An Applicant taking service on Rate 135 under Option b) must deliver to the Company the Modified Mean Daily Volume of gas specified in the Service Contract in the month of December.

Applicants taking service on General Service rates pursuant to a Direct Purchase Agreement must, on each day in the term of such agreement, deliver to the Company the Mean Daily Volume of gas specified in such agreement.

SECTION C - DIVERSION RIGHTS

Subject to compliance with the Terms and Conditions of all Required Orders, an Applicant who has entered into a Transportation Service Agreement or Agreements which provide(s) for deliveries to the Company for more than one Terminal Location shall have the right, on such terms and only on such terms as are specified in the applicable Transportation Service Agreement, to divert deliveries from one or more contractually specified Terminal Locations to other contractually specified Terminal Locations.

SECTION D - BANKED GAS ACCOUNT (BGA)

For T-Service Applicants, the Company shall keep a record ("Banked Gas Account") of the volume of gas delivered by the Applicant to the Company in respect of a Terminal Location (credits) and of the volume of gas taken by the Applicant at the Terminal Location (debits). (Any volume of gas sold by the Company to the Applicant in respect to the Terminal Location shall not be debited to the Banked Gas Account). The Company shall periodically report to the Applicant the net balance in the Applicant's Banked Gas Account.

SECTION E - DISPOSITION OF BANKED GAS ACCOUNT (BGA) BALANCES

A. The following Terms and Conditions shall apply to Bundled T-Service:

(a) At the end of each contract year, disposition of any net debit balance in the Banked Gas Account (BGA) shall be made as follows:

The Applicant, by written notice to the Company within thirty (30) days of the end of the contract year, may elect to return to the Company, in kind, during the one hundred and eighty (180) days following the end of the contract year, that portion of any debit balance in the Banked Gas Account as at the end of the contract year not exceeding a volume of twenty times the Applicant's Mean Daily Volume by the Applicant delivering to the Company on days agreed upon by the Company and the Applicant a volume of gas greater than the Mean Daily Volume, if any, applicable to such day under a Service Contract. Any volume of gas returned to the Company as aforesaid shall not be credited to the Banked Gas Account in the subsequent contract year. Any debit balance in the Banked Gas Account as at the end of the contract year which is not both elected to be returned, and actually returned, to the Company as aforesaid shall be deemed to have been sold to the Applicant and the Applicant shall pay for such gas within ten (10) days of the rendering of a bill therefor. The rate applicable to such gas shall be:

(1) for *Bundled Western T-Service*, 120% of the average price over the contracted year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs.

(2) for *Bundled Ontario T-Service*, 120% of the average price over the contracted year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs, plus the Company's average transportation cost to its franchise area over the contract year.

(b) A credit balance in the Banked Gas Account as at the end of the contract year must be eliminated in one or more of the following manners, namely:

(i) Subject to clause (ii), if the Applicant continues to take service from the Company under a contract pursuant to which the Applicant delivers gas to the Company and the Applicant so elects (by written notice to the Company within thirty (30) days of the end of the contract year), that portion of such balance which the Applicant stipulates in such written notice and which does not exceed twenty times the Applicant's Mean Daily Volume may be carried forward as a credit to the Banked Gas Account for the next succeeding contract year. Any volume duly elected to be carried forward under this clause shall, and may only, be reduced within the period of one hundred and eighty (180) days ("Adjustment Period") immediately following



the contract year, by the Applicant delivering to the Company, on days in the Adjustment Period agreed upon by the Company and the Applicant ("Adjustment Days"), a volume of gas less than the Mean Daily Volume applicable to such day under a Service Contract. Subject to the foregoing, the credit balance in the Banked Gas Account shall be deemed to be reduced on each Adjustment Day by the volume ("Daily Reduction Volume") by which the Mean Daily Volume applicable to such day exceeds the greater of the volume of gas delivered by the Applicant on such day and the Nominated Volume for such day which was accepted by the Company.

(ii) Any portion of a credit balance in the Banked Gas Account which is not eligible to be eliminated in accordance with clause (i), or which the Applicant elects (by written notice to the Company within thirty (30) days of the end of the contract year) to sell under this clause, shall be deemed to have been tendered for sale to the Company and the Company shall purchase such portion at:

(1) for *Bundled Western T-Service*, a price per cubic metre of eighty percent (80%) of the average price over the contract year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs, less the Company's average transportation cost to its franchise area over the contract year.

(2) for *Bundled Ontario T-Service*, a price per cubic metre of eighty percent (80%) of the average price over the contract year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs.

Any volume of gas deemed to have been so tendered for sale shall be deemed to have been eliminated from the credit balance of the Banked Gas Account.

During the Adjustment Period the Company shall use reasonable efforts to accept the Applicant's reduced gas deliveries. Any credit balance in the Banked Gas Account not eliminated as aforesaid in the Adjustment Period shall be forfeited to, and be the property of, the Company, and such volume of gas shall be debited to the Banked Gas Account as at the end of the Adjustment Period.

Subject to its ability to do so, the Company will attempt to accommodate arrangements which would permit adjustments to Banked Gas Account balances at times and in a manner which are mutually agreed upon by the Applicant and the Company.

B. The following Terms and Conditions shall apply to Unbundled Service:

The Terms and Conditions for disposition of Cumulative Imbalance Account balances shall be as specified in the applicable Service Contracts.

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APPLICABILITY:

To any Applicant needing to use the Company's natural gas distribution network to have transported a supply of natural gas to a residential building served through one meter and containing no more than six dwelling units ("Terminal Location").

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<u>Billing Month</u> January to December <u>\$20.00</u>
Monthly Customer Charge	
Delivery Charge per cubic metre	
For the first 30 m ³ per month	8.1931 ¢/m ³
For the next 55 m ³ per month	7.7336 ¢/m ³
For the next 85 m ³ per month	7.3736 ¢/m ³
For all over 170 m ³ per month	7.1054 ¢/m ³
Transportation Charge per cubic metre	5.8045 ¢/m ³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3972 ¢/m ³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". Also, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F".
The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

EFFECTIVE DATE: January 1, 2013	IMPLEMENTATION DATE: January 1, 2013	BOARD ORDER: EB-2011-0354	REPLACING RATE EFFECTIVE: October 1, 2012	Page 1 of 1 Handbook 10
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APPLICABILITY:

To any Applicant needing to use the Company's natural gas distribution network to have transported a supply of natural gas to a single terminal location ("Terminal Location") for non-residential purposes.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	Billing Month
	January to December
Monthly Customer Charge	\$70.00
Delivery Charge per cubic metre	
For the first 500 m ³ per month	7.9381 ¢/m ³
For the next 1050 m ³ per month	6.2691 ¢/m ³
For the next 4500 m ³ per month	5.1007 ¢/m ³
For the next 7000 m ³ per month	4.3497 ¢/m ³
For the next 15250 m ³ per month	4.0160 ¢/m ³
For all over 28300 m ³ per month	3.9325 ¢/m ³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.4342 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". Also, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F".
The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Applicant needing to use the Company's natural gas distribution network to have transported a supply of natural gas to a single terminal location ("Terminal Location") at which, such gas is authorized by the Company to be resold by filling pressurized containers.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<u>Billing Month</u> January to December
Monthly Customer Charge	\$235.95
Delivery Charge per cubic metre	
For the first 20,000 m ³ per month	10.7924 ¢/m ³
For all over 20,000 m ³ per month	10.1020 ¢/m ³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3310 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of a specified annual volume of natural gas of not less than 340,000 cubic metres to be delivered at a specified maximum daily rate.

CHARACTER OF SERVICE:

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<u>Billing Month</u> January to December
Monthly Customer Charge	\$122.01
Delivery Charge	
Per cubic metre of Contract Demand	8.1900 ¢/m³
For the first 14,000 m ³ per month	5.0398 ¢/m³
For the next 28,000 m ³ per month	3.6808 ¢/m³
For all over 42,000 m ³ per month	3.1218 ¢/m³
Gas Supply Load Balancing Charge	0.5537 ¢/m³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3363 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

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RATE NUMBER **100**

MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency
(See Terms and Conditions of Service):

11.3656 ¢/m³

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of an annual supply of natural gas of not less than 183 times a specified maximum daily volume of not less than 1,865 cubic metres.

CHARACTER OF SERVICE:

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<u>Billing Month</u>
	January to December
Monthly Customer Charge	\$587.37
Delivery Charge	
Per cubic metre of Contract Demand	22.9100 ¢/m ³
Per cubic metre of gas delivered	
For the first 1,000,000 m ³ per month	0.5443 ¢/m ³
For all over 1,000,000 m ³ per month	0.3943 ¢/m ³
Gas Supply Load Balancing Charge	0.1739 ¢/m³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3310 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

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RATE NUMBER **110**

MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency				
(See Terms and Conditions of Service):				

6.4902 ¢/m³

In determining the Annual Volume Deficiency, the minimum bill multiplier shall not be less than 183.

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's HANDBOOK OF RATES AND DISTRIBUTION SERVICES apply, as contemplated therein, to service under this Rate Schedule.				
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EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.				
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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of an annual supply of natural gas of not less than 292 times a specified maximum daily volume of not less than 1,165 cubic metres.

CHARACTER OF SERVICE:

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<u>Billing Month</u>
	January to December
Monthly Customer Charge	\$622.62
Delivery Charge	
Per cubic metre of Contract Demand	24.3600 ¢/m ³
Per cubic metre of gas delivered	
For the first 1,000,000 m ³ per month	0.1863 ¢/m ³
For all over 1,000,000 m ³ per month	0.0863 ¢/m ³
Gas Supply Load Balancing Charge	0.0558 ¢/m³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3310 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

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RATE NUMBER	115
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MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency				
(See Terms and Conditions of Service):				

6.0141 ¢/m³

In determining the Annual Volume Deficiency the minimum bill multiplier shall not be less than 292.

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's HANDBOOK OF RATES AND DISTRIBUTION SERVICES				
apply, as contemplated therein, to service under this Rate Schedule.				

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.				
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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of a specified maximum daily volume of natural gas. The maximum daily volume for billing purposes, Contract Demand or Billing Contract Demand, as applicable, shall not be less than 600,000 cubic metres. The Service under this rate requires Automatic Meter Reading (AMR) capability.

CHARACTER OF SERVICE:

Service shall be firm except for events specified in the Service Contract including force majeure.

For Non-Dedicated Service the monthly demand charges payable shall be based on the Contract Demand which shall be 24 times the Hourly Demand and the Applicant shall not exceed the Hourly Demand.

For Dedicated Service the monthly demand charges payable shall be based on the Billing Contract Demand or the Contract Demand specified in the Service Contract. The Applicant shall not exceed an hourly flow calculated as 1/24th of the Contract Demand specified in the Service Contract.

DISTRIBUTION RATES:

The following rates and charges, as applicable, shall apply for deliveries to the Terminal Location.

Monthly Customer Charge	\$500.00
Demand Charge	
Per cubic metre of the Contract Demand or the Billing Contract Demand, as applicable, per month	9.1119 ¢/m³
Direct Purchase Administration Charge	\$75.00
Forecast Unaccounted For Gas Percentage	0.6%

Monthly Minimum Bill: The Monthly Customer Charge plus the Monthly Demand Charge.

TERMS AND CONDITIONS OF SERVICE:

1. To the extent that this Rate Schedule does not specifically address matters set out in PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** then the provisions in those Parts shall apply, as contemplated therein, to service under this Rate Schedule.

2. Unaccounted for Gas (UFG) Adjustment Factor:

The Applicant is required to deliver to the Company on a daily basis the sum of: (a) the volume of gas to be delivered to the Applicant's Terminal Location; and (b) a volume of gas equal to the forecast unaccounted for gas percentage as stated above multiplied by (a). In the case of a Dedicated Service, the Unaccounted for Gas volume requirement is not applicable.

3. Nominations:

Customer shall nominate gas delivery daily based on the gross commodity delivery required to serve the customer's daily load plus the UFG. Customers may change daily nominations based on the nomination windows within a day as defined by the customer contract with TransCanada Pipelines (TCPL) or Union Gas Limited.

Schedule of nominations under Rate 125 has to match upstream nominations. This rate does not allow for any more flexibility than exists upstream of the EGD gas distribution system. Where the customer's nomination does not match the confirmed upstream nomination, the nomination will be confirmed at the upstream value.

Customer may nominate gas to a contractually specified Primary Delivery Area that may be EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA) or other Delivery Area as specified in the applicable Service Contract. The Company may accept deliveries at a Secondary Delivery Area such as Dawn, at its sole discretion. Quantities of gas nominated to the system cannot exceed the Contract Demand, unless Make-up Gas or Authorized Overrun is permitted.

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Customers with multiple Rate 125 contracts within a Primary Delivery Area may combine nominations subject to system operating requirements and subject to the Contract Demand for each Terminal Location. For combined nominations the customer shall specify the quantity of gas to each Terminal Location and the order in which gas is to be delivered to each Terminal Location. The specified order of deliveries shall be used to administer Load Balancing Provisions to each Terminal Location. When system conditions require delivery to a single Terminal Location only, nominations with different Terminal Locations may not be combined.

The Company permits pooling of Rate 125 contracts for legally related customers who meet the Business Corporations Act (Ontario) ("OBCA") definition of "affiliates" to allow for the management of those contracts by a single manager. The single manager is jointly liable with the individual customers for all of their obligations under the contracts, while the individual customers are severally liable for all of their obligations under their own contracts.

4. Authorized Demand Overrun:

The Company may, at its sole discretion, authorize consumption of gas in excess of the Contract Demand for limited periods within a month, provided local distribution facilities have sufficient capacity to accommodate higher demand. In such circumstances, customer shall nominate gas delivery based on the gross commodity delivery (the sum of the customer's Contract Demand and the authorized overrun amount) required to serve the customer's daily load, plus the UFG. In the event that gas usage exceeds the gas delivery on a day where demand overrun is authorized, the excess gas consumption shall be deemed Supply Overrun Gas.

Such service shall not exceed 5 days in any contract year. Based on the terms of the Service Contract, requests beyond 5 days will constitute a request for a new Contract Demand level with retroactive charges. The new Contract Demand level may be restricted by the capability of the local distribution facilities to accommodate higher demand.

Automatic authorization of transportation overrun over the Billing Contract Demand will be given in the case of Dedicated Service to the Terminal Location provided that pipeline capacity is available and subject to the Contract Demand as specified in the Service Contract.

Authorized Demand Overrun Rate **0.30 ¢/m³**

The Authorized Demand Overrun Rate may be applied to commissioning volumes at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract.

5. Unauthorized Demand Overrun:

Any gas consumed in excess of the Contract Demand and/or maximum hourly flow requirements, if not authorized, will be deemed to be Unauthorized Demand Overrun gas. Unauthorized Demand Overrun gas may establish a new Contract Demand effective immediately and shall be subject to a charge equal to 120 % of the applicable monthly charge for twelve months of the current contract term, including retroactively based on terms of Service Contract. Based on capability of the local distribution facilities to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract. Unauthorized Demand Overrun gas shall also be subject to Unauthorized Supply Overrun provisions.

6. Unauthorized Supply Overrun:

Any volume of gas taken by the Applicant on a day at the Terminal Location which exceeds the sum of:

- i. any applicable provisions of Rate 315 and any applicable Load Balancing Provision pursuant to Rate 125, plus
- ii. the volume of gas delivered by the Applicant on that day shall constitute Unauthorized Supply Overrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Overrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 125.

Any gas deemed to be Unauthorized Overrun gas shall be purchased by the customer at a price (Pe), which is equal to 150% of the highest price in effect for that day as defined below*.

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7. Unauthorized Supply Underrun:

Any volume of gas delivered by the Applicant on any day in excess of the sum of:

- i. any applicable provisions of Rate 315 and any applicable Load Balancing Provision pursuant to Rate 125, plus
- ii. the volume of gas taken by the Applicant at the Terminal Location on that day shall be classified as Supply Underrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Underrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 125.

Any gas deemed to be Unauthorized Supply Underrun Gas shall be purchased by the Company at a price (P_u) which is equal to fifty percent (50%) of the lowest price in effect for that day as defined below**.

* where the price P_e expressed in cents / cubic metre is defined as follows:

$$P_e = (P_m * E_r * 100 * 0.03769 / 1.055056) * 1.5$$

P_m = highest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

E_r = Noon day spot exchange rate expressed in Canadian dollars per U.S. dollar for such day quoted by the Bank of Canada in the following day's Globe & Mail Publication.

1.055056 = Conversion factor from mmBtu to GJ.

0.03769 = Conversion factor from GJ to cubic metres.

** where the price P_u expressed in cents / cubic metre is defined as follows:

$$P_u = (P_l * E_r * 100 * 0.03769 / 1.055056) * 0.5$$

P_l = lowest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

Term of Contract:

A minimum of one year. A longer-term contract may be required if incremental contracts/assets/facilities have been procured/built for the customer. Migration from an unbundled rate to bundled rate may be restricted subject to availability of adequate transportation and storage assets.

Right to Terminate Service:

The Company reserves the right to terminate service to customers served hereunder where the customer's failure to comply with the parameters of this rate schedule, including the load balancing provisions, jeopardizes either the safety or reliability of the gas system. The Company shall provide notice to the customer of such termination; however, no notice is required to alleviate emergency conditions.

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LOAD BALANCING PROVISIONS:

Load Balancing Provisions shall apply at the customer's Terminal Location or at the location of the meter installation for a customer served from a dedicated facility. In the event of an imbalance any excess delivery above the customer's actual consumption or delivery less than the actual consumption shall be subject to the Load Balancing Provisions.

Definitions:

Aggregate Delivery:

The Aggregate Delivery for a customer's account shall equal the sum of the confirmed nominations of the customer for delivery of gas to the applicable delivery area from all pipeline sources including where applicable, the confirmed nominations of the customer for Storage Service under Rate 316 or Rate 315 and any available No-Notice Storage Service under Rate 315 for delivery of gas to the Applicable Delivery Area.

Applicable Delivery Area:

The Applicable Delivery Area for each customer shall be specified by contract as a Primary Delivery Area. Where system-operating conditions permit, the Company, in its sole discretion, may accept a Secondary Delivery Area as the Applicable Delivery Area by confirming the customer's nomination of such area. Confirmation of a Secondary Delivery Area for a period of a gas day shall cause such area to become the Applicable Delivery Area for such day. Where delivery occurs at both a Terminal Location and a Secondary Delivery Area on a given day, the sum of the confirmed deliveries may not exceed the Contract Demand, unless Demand Overrun and/or Make-up Gas is authorized.

Primary Delivery Area:

The Primary Delivery Area shall be delivery area such as EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA), or other Delivery Area as specified in the applicable Service Contract.

Secondary Delivery Area:

A Secondary Delivery Area may be a delivery area such as Dawn where the Company, at its sole discretion, determines that operating conditions permit gas deliveries for a customer.

Actual Consumption:

The Actual Consumption of the customer shall be the metered quantity of gas consumed at the customer's Terminal Location or in the event of combined nominations at the Terminal Locations specified.

Net Available Delivery:

The Net Available Delivery shall equal the Aggregate Delivery times one minus the annually determined percentage of Unaccounted for Gas (UFG) as reported by the Company.

Daily Imbalance:

The Daily Imbalance shall be the absolute value of the difference between Actual Consumption and Net Available Delivery.

Cumulative Imbalance:

The Cumulative Imbalance shall be the sum of the difference between Actual Consumption and Net Available Delivery since the date the customer last balanced or was deemed to have balanced its Cumulative Imbalance account.

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Maximum Contractual Imbalance:

The Maximum Contractual Imbalance shall be equal to 60% of the customer's Contract Demand for non dedicated service and 60% of the Billing Contract Demand for dedicated service.

Winter and Summer Seasons:

The winter season shall commence on the date that the Company provides notice of the start of the winter period and conclude on the date that the Company provides notice of the end of the winter period. The summer season shall constitute all other days. The Company shall provide advance notice to the customer of the start and end of the winter season as soon as reasonably possible, but in no event not less than 2 days prior to the start or end.

Operational Flow Order:

An Operational Flow Order (OFO) shall constitute an issuance of instructions to protect the operational capacity and integrity of the Company's system, including distribution and/or storage assets, and/or connected transmission pipelines.

Enbridge Gas Distribution, acting reasonably, may call for an OFO in the following circumstances:

- Capacity constraint on the system, or portions of the system, or upstream systems, that are fully utilized;
- Conditions where the potential exists that forecasted system demand plus reserves for short notice services provided by the Company and allowances for power generation customers' balancing requirements would exceed facility capabilities and/or provisions of 3rd party contracts;
- Pressures on the system or specific portions of the system are too high or too low for safe operations;
- Storage system constraints on capacity or pressure or caused by equipment problems resulting in limited ability to inject or withdraw from storage;
- Pipeline equipment failures and/or damage that prohibits the flow of gas;
- Any and all other circumstances where the potential for system failure exists.

Daily Balancing Fee:

On any day where the customer has a Daily Imbalance the customer shall pay a Daily Balancing Fee equal to:

(Tier 1 Quantity X Tier 1 Fee) + (Tier 2 Quantity X Tier 2 Fee) + (Applicable Penalty Fee for Imbalance in excess of the Maximum Contractual Imbalance X the amount of Daily Imbalance in excess of the Maximum Contractual Imbalance)

Where Tier 1 and 2 Fees and Quantities are set forth as follows:

Tier 1 = 0.7365 cents/m3 applied to Daily Imbalance of greater than 2% but less than 10% of the Maximum Contractual Imbalance

Tier 2 = 0.8838 cents/m3 applied to Daily Imbalance of greater than 10% but less than the Maximum Contractual Imbalance

In addition for Tier 2, instances where the Daily Imbalance represents an under delivery of gas during the winter season shall constitute Unauthorized Supply Overrun Gas for all gas in excess of 10% of Maximum Contractual Imbalance. Where the Daily Imbalance represents an over delivery of gas during the summer season, the Company reserves the right to deem as Unauthorized Supply Underrun Gas for all gas in excess of 10% of Maximum Contractual Imbalance. The Company will issue a 24-hour advance notice to customers of its intent to impose cash out for over delivery of gas during the summer season.

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For customers delivering to a Primary Delivery Area other than EGD's CDA or EGD's EDA, the Tier 1 Fee is applied to Daily Imbalance of greater than 0% but less than 10% of the Maximum Contractual Imbalance

The customers shall also pay any Limited Balancing Agreement (LBA) charges imposed by the pipeline on days when the customer has a Daily Imbalance provided such imbalance matches the direction of the pipeline imbalance. LBA charges shall first be allocated to customers served under Rates 125 and 300. The system bears a portion of these charges only to the extent that the system incurs such charges based on its operation excluding the operation of customers under Rates 125 and 300. In that event, LBA charges shall be prorated based on the relative imbalances. The Company will provide the customer with a derivation of any such charges.

Customer's Actual Consumption cannot exceed Net Available Delivery when the Company issues an Operational Flow Order in the winter. Net nominations must not be less than consumption at the Terminal Location. Any negative Daily Imbalance on a winter Operational Flow Order day shall be deemed to be Unauthorized Supply Overrun. Customer's Net Available Delivery cannot exceed Actual Consumption when the Company issues an Operational Flow Order in the summer. Actual Consumption must not be less than net nomination at the Terminal Location. Any positive Daily Imbalance on a summer Operational Flow Order day shall be deemed to be Unauthorized Supply Underrun.

The Company will waive Daily Balancing Fee and Cumulative Imbalance Charge on the day of an Operational Flow Order if the customer used less gas than the amount the customer delivered to the system during the winter season or the customer used more gas than the amount the customer delivered to the system during the summer season. The Company will issue a 24-hour advance notice to customers of Operational Flow Orders and suspension of Load Balancing Provisions.

Cumulative Imbalance Charges:

Customers may trade Cumulative Imbalances within a delivery area. Customers may also nominate to transfer gas from their Cumulative Imbalance Account into an unbundled (Rate 315 or Rate 316) storage account of the customer subject to their storage contract parameters.

Customers shall be permitted to nominate Make-up Gas, subject to operating constraints, provided that Make-up Gas plus Aggregate Delivery do not exceed the Contract Demand. The Company may, on days with no operating constraints, authorize Make-up Gas that, in conjunction with Aggregate Delivery, exceeds the Contract Demand.

The customer's Cumulative Imbalance cannot exceed its Maximum Contractual Imbalance. In the event that the customer's imbalance exceeds their Maximum Contractual Imbalance the Company shall deem the excess imbalance to be Unauthorized Supply Overrun or Underrun gas, as appropriate.

The Cumulative Imbalance Fee, applicable daily, is 1.0707 cents/m3 per unit of imbalance.

In addition, on any day that the Company declares an Operational Flow Order, negative Cumulative Imbalances greater than 10 % of Maximum Contractual Imbalance in the winter season shall be deemed to be Unauthorized Overrun Gas. The Company reserves the right to deem positive Cumulative Imbalances greater than 10% of Maximum Contractual Imbalance in the summer season as Unauthorized Supply Underun Gas. The Company will issue a 24-hour advance notice to customers of Operational Flow Orders including cash out instructions for Cumulative Imbalances greater than 10 % of Maximum Contractual Imbalance.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of an annual supply of natural gas of not less than 340,000 cubic metres.

CHARACTER OF SERVICE:

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure. A maximum of five percent of the contracted annual volume may be taken by the Applicant in a single month during the months of December to March inclusively.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	Billing Month	
	December to March	April to November
Monthly Customer Charge	\$115.08	\$115.08
Delivery Charge		
For the first 14,000 m ³ per month	6.6838 ¢/m ³	1.9838 ¢/m ³
For the next 28,000 m ³ per month	5.4838 ¢/m ³	1.2838 ¢/m ³
For all over 42,000 m ³ per month	5.0838 ¢/m ³	1.0838 ¢/m ³
Gas Supply Load Balancing Charge	0.0000 ¢/m³	0.0000 ¢/m³
Transportation Charge per cubic metre	5.8045 ¢/m³	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3934 ¢/m³	9.3934 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

The applicant has the option of delivering either Option a) a Mean Daily Volume ("MDV") based on 12 months, or Option b) a Modified Mean Daily Volume ("MMDV") based on nine months of deliveries. Authorized Volumes for the months of January, February and March would be zero under option b).

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Failure to deliver a volume of gas equal to the Mean Daily Volume under Option a) set out in the Service Contract during the months of December to March inclusive may result in the Applicant not being eligible for service under this rate in a subsequent contract period, at the Company's sole discretion.

Failure to deliver a volume of gas equal to the Modified Mean Daily Volume under Option b) set out in the Service Contract during the month of December may result in the Applicant not being eligible for service under this rate in a subsequent contract period, at the Company's sole discretion.

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SEASONAL CREDIT:

Rate per cubic metre of Mean Daily Volume from December to March	\$	0.77 /m³
Rate per cubic metre of Modified Mean Daily Volume for December	\$	0.77 /m³

SEASONAL OVERRUN CHARGE:

During the months of December through March inclusively, any volume of gas taken in a single month in excess of five percent of the annual contract volume (Seasonal Overrun Monthly Volume) will be subject to Seasonal Overrun Charges in place of both the Delivery and Gas Supply Load Balancing Charges. The Seasonal Overrun Charge applicable for the months of December and March shall be calculated as 2.0 times the sum of the Gas Supply Load Balancing Charge, Transportation Charge and the maximum Delivery Charge. The Seasonal Overrun Charge applicable for the months of January and February shall be calculated as 5.0 times the sum of the Load Balancing Charge, Transportation Charge and the maximum Delivery Charge.

Seasonal Overrun Charges:

<i>December and March</i>	24.9766 ¢/m³
<i>January and February</i>	62.4415 ¢/m³

MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency (See Terms and Conditions of Service):	9.3225 ¢/m³
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TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation of a specified maximum daily volume of natural gas to a single terminal location ("Terminal Location") which can accommodate the total interruption of gas service as ordered by the Company exercising its sole discretion. The Company reserves the right to satisfy itself that the customer can accommodate the interruption of gas through either a shutdown of operations or a demonstrated ability and readiness to switch to an alternative fuel source. Any Applicant for service under this rate schedule must agree to transport a minimum annual volume of 340,000 cubic metres.

CHARACTER OF SERVICE:

In addition to events as specified in the Service Contract including force majeure, service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 16 hours prior to the time at which such curtailment or discontinuance is to commence. An Applicant may, by contract, agree to accept a shorter notice period.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<u>Billing Month</u> January to December <u>December</u>
Monthly Customer Charge	\$123.34
Delivery Charge	
Per cubic metre of Firm Contract Demand	8.2300 ¢/m ³
For the first 14,000 m ³ per month	2.7818 ¢/m ³
For the next 28,000 m ³ per month	1.4228 ¢/m ³
For all over 42,000 m ³ per month	0.8638 ¢/m ³
Gas Supply Load Balancing Charge	0.1668 ¢/m³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.4481 ¢/m³

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

CURTAILMENT CREDIT:

Rate for 16 hours of notice per cubic metre of Mean Daily Volume from December to March \$ **0.50 /m³**

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In addition, if the Applicant is supplying its own gas requirements, the gas delivered by the Applicant during the period of curtailment shall be purchased by the Company for the Company's use. The purchase price for such gas will be equal to the price that is reported for the month, in the first issue of the Natural Gas *Market Report* published by Canadian Enerdata Ltd. during the month, as the "current" "Avg." (i.e., average) "Alberta One-Month Firm Spot Price" for "AECO 'C' and Nova Inventory Transfer" in the table entitled "Domestic spot gas prices", adjusted for AECO to Empress transportation tolls and compressor fuel costs.

For the areas specified in Appendix A to this Rate Schedule, the Company's gas distribution network does not have sufficient physical capacity under current operating conditions to accommodate the provision of firm service to existing interruptible locations.

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Any material instance of failure to curtail in any contract year may result in the Applicant forfeiting the right to be served under this rate schedule.

In such case, service hereunder would cease, notwithstanding any Service Contract between the Company and the Applicant. Gas supply and/or transportation service would continue to be available to the Applicant pursuant to the provisions of the Company's Rate 6 until a Service Contract pursuant to another applicable Rate Schedule was executed.

Any Applicant taking a material volume of Unauthorized Supply Overrun Gas, during a period of ordered curtailment, may forfeit its curtailment credits for the respective winter season, December through March inclusive.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency
(See Terms and Conditions of Service):

8.7207 c/m³

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation of a specified maximum daily volume of natural gas of not less than 30,000 cubic metres and a minimum annual volume of 5,000,000 cubic metres to a single terminal location ("Terminal Location") which can accommodate the total interruption of gas service when required by the Company. The Company reserves the right to satisfy itself that the customer can accommodate the interruption of gas through either a shutdown of operations or a demonstrated ability and readiness to switch to an alternative fuel source. The Company, exercising its sole discretion, may order interruption of gas service upon not less than four (4) hours notice.

CHARACTER OF SERVICE:

In addition to events as specified in the Service Contract including force majeure, service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	<table border="1"> <tr><td align="center">Billing Month</td></tr> <tr><td align="center">January</td></tr> <tr><td align="center">to</td></tr> <tr><td align="center">December</td></tr> </table>	Billing Month	January	to	December
Billing Month					
January					
to					
December					
Monthly Customer Charge	\$279.31				
Delivery Charge					
Per cubic metre of Contract Demand	4.0900 ¢/m ³				
Per cubic metre of gas delivered					
For the first 1,000,000 m ³ per month	0.4663 ¢/m ³				
For all over 1,000,000 m ³ per month	0.2663 ¢/m ³				
Gas Supply Load Balancing Charge	0.0931 ¢/m³				
Transportation Charge per cubic metre	5.8045 ¢/m³				
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3310 ¢/m³				

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

CURTAILMENT CREDIT:

Rate for 4 hours of notice per cubic metre of Mean Daily Volume from December to March \$ 1.10 /m³

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In addition, if the Applicant is supplying its own gas requirements, the gas delivered by the Applicant during the period of curtailment shall be purchased by the Company for the Company's use. The purchase price for such gas will be equal to the price that is reported for the month, in the first issue of the Natural Gas *Market Report* published by Canadian Enerdata Ltd. during the month, as the "current" "Avg." (i.e., average) "Alberta One-Month Firm Spot Price" for "AECO 'C' and Nova Inventory Transfer" in the table entitled "Domestic spot gas prices", adjusted for AECO to Empress transportation tolls and compressor fuel costs.

For the areas specified in Appendix A to this Rate Schedule, the Company's gas distribution network does not have sufficient physical capacity under current operating conditions to accommodate the provision of firm service to existing interruptible locations.

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Any material instance of failure to curtail in any contract year may result in the Applicant forfeiting the right to be served under this rate schedule.

In such case, service hereunder would cease, notwithstanding any Service Contract between the Company and the Applicant. Gas supply and/or transportation service would continue to be available to the Applicant pursuant to the provisions of the Company's Rate 6 until a Service Contract pursuant to another applicable Rate Schedule was executed.

Any Applicant taking a material volume of Unauthorized Supply Overrun Gas, during a period of ordered curtailment, may forfeit its curtailment credits for the respective winter season, December through March inclusive.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency
(See Terms and Conditions of Service):

6.3314 ¢/m³

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Distributor who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation of an annual supply of natural gas to customers outside of the Company's franchise area.

CHARACTER OF SERVICE:

Service shall be continuous (firm), except for events as specified in the Service Contract including force majeure, up to the contracted firm daily demand and subject to curtailment or discontinuance, of demand in excess of the firm contract demand, upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence.

RATE:

Rates per cubic metre assume an energy content of 37.69 MJ/m³.

	Billing Month January to December
Monthly Customer Charge The monthly customer charge shall be negotiated with the applicant and shall not exceed:	\$2,000.00
Delivery Charge Per cubic metre of Firm Contract Demand	14.7000 ¢/m³
Per cubic metre of gas delivered	1.1886 ¢/m³
Gas Supply Load Balancing Charge	0.6156 ¢/m³
Transportation Charge per cubic metre	5.8045 ¢/m³
System Sales Gas Supply Charge per cubic metre (If applicable)	9.3310 ¢/m³
Buy/Sell Sales Gas Supply Charge per cubic metre (If applicable)	9.3057 ¢/m³

The rates quoted above shall be subject to the Gas Inventory Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". Also, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable to volumes of natural gas purchased from the Company. The volumes purchased shall be the volumes delivered at the Point of Delivery less any volumes, which the Company does not own and are received at the Point of Acceptance for delivery to the Applicant at the Point of Delivery.

DIRECT PURCHASE ARRANGEMENTS:

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

CURTAILMENT CREDIT:

Rate for 4 hours of notice per cubic metre of Mean Daily Volume from December to March \$ **1.10 /m³**

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In addition, if the Applicant is supplying its own gas requirements, the gas delivered by the Applicant during the period of curtailment shall be purchased by the Company for the Company's use. The purchase price for such gas will be equal to the price that is reported for the month, in the first issue of the Natural Gas *Market Report* published by Canadian Enerdata Ltd. during the month, as the "current" "Avg." (i.e., average) "Alberta One-Month Firm Spot Price" for "AECO 'C' and Nova Inventory Transfer" in the table entitled "Domestic spot gas prices", adjusted for AECO to Empress transportation tolls and compressor fuel costs.

For the areas specified in Appendix A to this Rate Schedule, the Company's gas distribution network does not have sufficient physical capacity under current operating conditions to accommodate the provision of firm service to existing interruptible locations.

UNAUTHORIZED OVERRUN GAS RATE:

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Any material instance of failure to curtail in any contract year may result in the Applicant forfeiting the right to receive interruptible service under this rate schedule.

Any Applicant taking a material volume of Unauthorized Supply Overrun Gas, during a period of ordered curtailment, may forfeit its curtailment credits for the respective winter season, December through March inclusive.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

MINIMUM BILL:

Per cubic metre of Annual Volume Deficiency
(See Terms and Conditions of Service):

7.5763 ¢/m³

TERMS AND CONDITIONS OF SERVICE:

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service including Buy/Sell Arrangements and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation to a single Terminal Location of a specified maximum daily volume of natural gas. The Company reserves the right to limit service under this schedule to customers whose maximum contract demand does not exceed 600,000 m3. The Service under this rate requires Automatic Meter Reading (AMR) capability. Service under this schedule is firm unless a customer is currently served under interruptible distribution service or the Company, in its sole judgment, determines that existing delivery facilities cannot adequately serve the load on a firm basis.

The unitized Monthly Contract Demand Charge is also applicable to volumes delivered to any Applicant taking service under a Curtailment Delivered Supply contract with the Company. The unitized rate equals the applicable Monthly Contract Demand Charge times 12/365.

CHARACTER OF SERVICE:

The Service shall be continuous (firm) except for events specified in the Service Contract including force majeure. The Applicant is neither allowed to take a daily quantity of gas greater than the Contract Demand nor an hourly amount in excess of the Contract Demand divided by 24, without the Company's prior consent. Interruptible Distribution Service is provided on a best efforts basis subject to the events identified in the service contract including force majeure and, in addition, shall be subject to curtailment or discontinuance of service when the Company notifies the customer under normal circumstances 4 hours prior to the time that service is subject to curtailment or discontinuance. Under emergency conditions, the Company may curtail or discontinue service on one-hour notice. The Interruptible Service Customer is not allowed to exceed maximum hourly flow requirements as specified in Service Contract.

DISTRIBUTION RATES:

Monthly Customer Charge	\$500.00
Monthly Contract Demand Charge Firm	25.0150 ¢/m³
Interruptible Service:	
Minimum Delivery Charge	0.3595 ¢/m³
Maximum Delivery Charge	0.9869 ¢/m³
Direct Purchase Administration Charge	\$75.00
Forecast Unaccounted For Gas Percentage	0.6%

Monthly Minimum Bill: The Monthly Customer Charge plus the Monthly Contract Demand Charge.

TERMS AND CONDITIONS OF SERVICE:

1. To the extent that this Rate Schedule does not specifically address matters set out in PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** then the provisions in those Parts shall apply, as contemplated therein, to service under this Rate Schedule.

2. Unaccounted for Gas (UFG) Adjustment Factor:

The Applicant is required to deliver to the Company on a daily basis the sum of: (a) the volume of gas to be delivered to the Applicant's Terminal Location; and (b) a volume of gas equal to the forecast unaccounted for gas percentage as stated above multiplied by (a).

3. Nominations:

Customer shall nominate gas delivery daily based on the gross commodity delivery required to serve the customer's daily load plus the UFG, net of No-Notice Storage Service provisions under Rate 315, if applicable. The amount of gas delivered under No-Notice Storage Service will also be reduced by the UFG adjustment factor for delivery to the customer's meter.

Customers may change daily nominations based on the nomination windows within a day as defined by the customer contract with TransCanada PipeLines (TCPL) or Union Gas Limited.

Schedule of nominations under Rate 300 has to match upstream nominations. This rate does not allow for any more flexibility than exists upstream of the EGD gas distribution system. Where the customer's nomination does not match the confirmed upstream nomination, the nomination will be confirmed at the upstream value.

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Customer may nominate gas to a contractually specified Primary Delivery Area that may be EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA) or other Delivery Area as specified in the applicable Service Contract. The Company may accept deliveries at a Secondary Delivery Area such as Dawn, at its sole discretion. Quantities of gas nominated to the system cannot exceed Contract Demand, unless Make-up Gas or Authorized Overrun is permitted.

Customers with multiple Rate 300 contracts within a Primary Delivery Area may combine nominations subject to system operating requirements and subject to the Contract Demand for each Terminal Location. For combined nominations the customer shall specify the quantity of gas to each Terminal Location and the order in which gas is to be delivered to each Terminal Location. The specified order of deliveries shall be used to administer Load Balancing Provisions to each Terminal Location. When system conditions require delivery to a single Terminal Location only, nominations with different Terminal Locations may not be combined.

4. Authorized Demand Overrun:

The Company may, at its sole discretion, authorize consumption of gas in excess of the Contract Demand for limited periods within a month, provided local distribution facilities have sufficient capacity to accommodate higher demand. In such circumstances, customer shall nominate gas delivery based on the gross commodity delivery required to serve the customer's daily load, including quantities of gas in excess of the Contract Demand, plus the UFG. The Load Balancing Provisions and/or No-Notice Storage Service provisions under Rate 315 cannot be used for Authorized Demand Overrun. Failure to nominate gas deliveries to match Authorized Demand Overrun shall constitute Unauthorized Supply Overrun.

The rate applicable to Authorized Demand Overrun shall equal the applicable Monthly Demand Charge times 12/365 provided, however, that such service shall not exceed 5 days in any contract year. Requests beyond 5 days will constitute a request for a new Contract Demand level, with retroactive charges based on terms of Service Contract.

5. Unauthorized Demand Overrun:

Any gas consumed in excess of the Contract Demand and/or maximum hourly flow requirements, if not authorized, will be deemed to be Unauthorized Demand Overrun gas. Unauthorized Demand Overrun gas will establish a new Contract Demand and shall be subject to a charge equal to 120 % of the applicable monthly charge for twelve months of the current contract term, including retroactively based on terms of Service Contract. Unauthorized Demand Overrun gas shall also be subject to Unauthorized Supply Overrun provisions. Where a customer receives interruptible service hereunder and consumes gas during a period of interruption, such gas shall be deemed Unauthorized Supply Overrun. In addition to charges for Unauthorized Supply Overrun, interruptible customers consuming gas during a scheduled interruption shall pay a penalty charge of \$18.00 per m3.

6. Unauthorized Supply Overrun:

Any volume of gas taken by the Applicant on a day at the Terminal Location which exceeds the sum of:

- i. any applicable Load Balancing Provision pursuant to Rate 300 and/or provisions of Rate 315, plus
- ii. the volume of gas delivered by the Applicant on that day shall constitute Unauthorized Supply Overrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Overrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 300.

Any gas deemed to be Unauthorized Overrun gas shall be purchased by the customer at a price (Pe), which is equal to 150% of the highest price in effect for that day as defined below*.

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7. Unauthorized Supply Underrun:

Any volume of gas delivered by the Applicant on any day in excess of the sum of:

- i. any applicable Rate 300 Load Balancing Provision pursuant to Rate 300 and/or provisions of Rate 315, plus
- ii. the volume of gas taken by the Applicant at the Terminal Location on that day shall be classified as Supply Underrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Underrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 300.

Any gas deemed to be Unauthorized Supply Underrun Gas shall be purchased by the Company at a price (P_u) which is equal to fifty percent (50%) of the lowest price in effect for that day as defined below**.

* where the price P_e expressed in cents / cubic metre is defined as follows:

$$P_e = (P_m * E_r * 100 * 0.03769 / 1.055056) * 1.5$$

P_m = highest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

E_r = Noon day spot exchange rate expressed in Canadian dollars per U.S. dollar for such day quoted by the Bank of Canada in the following days Globe & Mail Publication.

1.055056 = Conversion factor from mmBtu to GJ.

0.03769 = Conversion factor from GJ to cubic metres.

** where the price P_u expressed in cents / cubic metre is defined as follows:

$$P_u = (P_1 * E_r * 100 * 0.03769 / 1.055056) * 0.5$$

P_1 = lowest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

Term of Contract:

A minimum of one year. A longer-term contract may be required if incremental assets/facilities have been procured/built for the customer. Migration from an unbundled rate to bundled rate may be restricted subject to availability of adequate transportation and storage assets.

Right to Terminate Service:

The Company reserves the right to terminate service to customers served hereunder where the customer's failure to comply with the parameters of this rate schedule, including interruptible service and load balancing provisions, jeopardizes either the safety or reliability of the gas system. The Company shall provide notice to the customer of such termination; however, no notice is required to alleviate emergency conditions.

Load Balancing:

Any difference between actual daily-metered consumption and the actual daily volume of gas delivered to the system less the UFG shall first be provided under the provisions of Rate 315 - Gas Storage Service, if applicable. Any remaining difference will be subject to the Load Balancing Provisions.

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LOAD BALANCING PROVISIONS:

Load Balancing Provisions shall apply at the customer's Terminal Location.

In the event of an imbalance any excess delivery above the customer's actual consumption or delivery less than the actual consumption shall be subject to the Load Balancing Provisions.

Definitions:

Aggregate Delivery:

The Aggregate Delivery for a customer's account shall equal the sum of the confirmed nominations of the customer for delivery of gas to the applicable delivery area from all pipeline sources plus, where applicable, the confirmed nominations of the customer for Storage Service under Rate 316 or Rate 315 and any available No-Notice Storage Service under Rate 315 for delivery of gas to the Applicable Delivery Area.

Applicable Delivery Area:

The Applicable Delivery Area for each customer shall be specified by contract as a Primary Delivery Area. Where system-operating conditions permit, the Company, in its sole discretion, may accept a Secondary Delivery Area as the Applicable Delivery Area by confirming the customer's nomination of such area. Confirmation of a Secondary Delivery Area for a period of a gas day shall cause such area to become the Applicable Delivery Area for such day. Where delivery occurs at both a Terminal Location and a Secondary Delivery Area on a given day, the sum of the confirmed deliveries may not exceed Contract Demand, unless Demand Overrun and/or Make-up Gas is authorized.

Primary Delivery Area:

The Primary Delivery Area shall be delivery area such as EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA), or other Delivery Area as specified in the applicable Service Contract.

Secondary Delivery Area:

A Secondary Delivery Area may be a delivery area such as Dawn where the Company, at its sole discretion, determines that operating conditions permit gas deliveries for a customer.

Actual Consumption:

The Actual Consumption of the customer shall be the metered quantity of gas consumed at the customer's premise.

Net Available Delivery:

The Net Available Delivery shall equal the Aggregate Delivery times one minus the annually determined percentage of Unaccounted for Gas (UFG) as reported by the Company.

Daily Imbalance:

The Daily Imbalance shall be the absolute value of the difference between Actual Consumption and Net Available Delivery.

Cumulative Imbalance:

The Cumulative Imbalance shall be the sum of the difference between Actual Consumption and Net Available Delivery.

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Maximum Contractual Imbalance:

The Maximum Contractual Imbalance shall be equal to 60% of the customer's Contract Demand.

Winter and Summer Seasons:

The winter season shall commence on the date that the Company provides notice of the start of the winter period and conclude on the date that the Company provides notice of the end of the winter period. The summer season shall constitute all other days. The Company shall provide advance notice to the customer of the start and end of the winter season as soon as reasonably possible, but in no event not less than 2 days prior to the start or end.

Operational Flow Order:

An Operational Flow Order (OFO) shall constitute an issuance of instructions to protect the operational capacity and integrity of the Company's system, including distribution and/or storage assets, and/or connected transmission pipelines.

Enbridge Gas Distribution, acting reasonably, may call for an OFO in the following circumstances:

- Capacity constraint on the system, or portions of the system, or upstream systems, that are fully utilized;
- Conditions where the potential exists that forecasted system demand plus reserves for short notice services provided by the Company and allowances for power generation customers' balancing requirements would exceed facility capabilities and/or provisions of 3rd party contracts;
- Pressures on the system or specific portions of the system are too high or too low for safe operations;
- Storage system constraints on capacity or pressure or caused by equipment problems resulting in limited ability to inject or withdraw from storage;
- Pipeline equipment failures and/or damage that prohibits the flow of gas;
- Any and all other circumstances where the potential for system failure exists.

Daily Balancing Fee:

On any day where the customer has a Daily Imbalance the customer shall pay a Daily Balancing Fee equal to:

(Tier 1 Quantity X Tier 1 Fee) + (Tier 2 Quantity X Tier 2 Fee) + (Applicable Penalty Fee for Imbalance in excess of the Maximum Contractual Imbalance X the amount of Daily Imbalance in excess of the Maximum Contractual Imbalance)

Where Tier 1 and 2 Fees and Quantities are set forth as follows:

Tier 1 = Daily Imbalance of greater than 2% but less than 10% of the Maximum Contractual Imbalance and shall be subject to a charge of 0.7365 cents/M3

Tier 2 = Daily Imbalance of greater than 10% but less than Maximum Contractual Imbalance shall be subject to a charge of 0.8838 cents/m3

The customers shall also pay any Limited Balancing Agreement (LBA) charges imposed by the pipeline on days when the customer has a Daily Imbalance provided such imbalance matches the direction of the pipeline imbalance. LBA charges shall first be allocated to customers served under Rate 125 and 300. The system bears a portion of these charges only to the extent that the system incurs such charges based on its operation excluding the operation of customers under Rates 125 and 300. In that event, LBA charges shall be prorated based on the relative imbalances.

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A Daily Imbalance in excess of the Maximum Contractual Imbalance shall be deemed to be Unauthorized Supply Overrun or Underrun gas, as appropriate.

Customer's Actual Consumption cannot exceed Net Available Delivery when the Company issues an Operational Flow Order in the winter. Net nominations must not be less than consumption at the Terminal Location. Any negative Daily Imbalance on a winter Operational Flow Order day shall be deemed to be Unauthorized Supply Overrun. Customer's Net Available Delivery cannot exceed Actual Consumption when the Company issues an Operational Flow Order in the summer. Actual Consumption must not be less than net nomination at the Terminal Location. Any positive Daily Imbalance on a summer Operational Flow Order day shall be deemed to be Unauthorized Supply Underrun.

The Company will waive Daily Balancing Fee and Cumulative Imbalance Charge on the day of an Operational Flow Order if the customer used less gas than the amount the customer delivered to the system during the winter season or the customer used more gas than the amount the customer delivered to the system during the summer season. The Company will issue a 24-hour advance notice to customers of Operational Flow Orders and suspension of Load Balancing Provisions.

Cumulative Imbalance Charges:

Customers may trade Cumulative Imbalances within a delivery area.

Customers shall be permitted to nominate Make-up Gas, subject to operating constraints, provided that Make-up Gas plus Aggregate Delivery do not exceed Contract Demand. The Company may, on days with no operating constraints, authorize Make-up Gas that, in conjunction with Aggregate Delivery, exceeds Contract Demand.

The customer's Cumulative Imbalance cannot exceed its Maximum Contractual Imbalance. The excess imbalance shall be deemed to be Unauthorized Supply Overrun or Underrun gas, as appropriate.

The Cumulative Imbalance Fee, applicable daily, is 0.7195 cents/m3 per unit of imbalance.

The customer's Cumulative Imbalance shall be equal to zero within five (5) days from the last day of the Service Contract.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

This rate is available to any customer taking service under Distribution Rates 125 and 300. It requires a Service Contract that identifies the required storage space and deliverability. In addition, the customer shall maintain a positive balance of gas in storage at all times or forfeit the use of Storage Services for Load Balancing and No-Notice Storage Service.

A daily nomination for storage injection and withdrawal except for No-Notice Storage Service, hereunder, which is used automatically for daily Load Balancing, shall also be required.

The maximum hourly injections / withdrawals shall equal 1/24th of the daily Storage Demand. No-Notice Storage Service is available up to the maximum daily withdrawal rights less the nominated withdrawal or the maximum daily injection rights less the nominated injections.

Storage space shall be based on either of two storage allocation methodologies: (customer's average winter demand - customer's average annual demand) x 151, or [(17 x customer's maximum hourly demand) / 0.1] x 0.57. Customers have the option to select from these two storage space allocation methods the one that best suits their requirements.

Maximum deliverability shall be 1.2% of contracted storage space. The customer may inject and withdraw gas based on the quantity of gas in storage and the limitations specified in the Service Contract. Both injection and withdrawal shall be subject to applicable storage ratchets as determined by the Company and posted from time to time.

CHARACTER OF SERVICE:

Service shall be firm when used in conjunction with firm distribution service. Service is interruptible when used in conjunction with interruptible distribution service. All service is subject to contract terms and force majeure.

The service is available on two bases:

- (1) Service nominated daily based on the available capacity and gas in storage up to the maximum contracted daily deliverability; and
- (2) No-Notice Storage Service for daily Load Balancing consistent with the maximum hourly deliverability.

RATE:

The following rates and charges shall apply in respect to all gas received by the Company from and delivered by the Company to storage on behalf of the Applicant.

Monthly Customer Charge:	\$150.00
Storage Reservation Charge:	
Monthly Storage Space Demand Charge	0.0525 ¢/m³
Monthly Storage Deliverability Demand Charge	16.7604 ¢/m³
Injection & Withdrawal Unit Charge:	0.3104 ¢/m³

Monthly Minimum Bill: The sum of the Monthly Customer Charge plus Monthly Demand Charges.

FUEL RATIO REQUIREMENT:

The Fuel Ratio per unit of gas injected and withdrawn is 0.35%.

All Storage Space and Deliverability/Injection Demand Charges are applicable monthly. Injection and withdrawal charges are applicable to each unit of gas injected or withdrawn based on daily nominations and No-Notice Storage Service quantities.

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All deemed withdrawal quantities under the No-Notice Storage Service provisions of this rate will be adjusted for the UFG provisions applicable to the distribution service rates.

In addition, for each unit of injection or withdrawal there will be an applicable fuel charge adjustment expressed as a percent of gas.

TERMS AND CONDITIONS OF SERVICE:

1. Nominated Storage Service:

Nominations under this rate shall only be accepted at the standard North American Energy Standards Board ("NAESB") nomination windows. The customer may elect to nominate all or a portion of the available withdrawal capacity for delivery to the applicable Primary Delivery Area, which may be EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA). All volumes nominated from storage are delivered first for purposes of daily Load Balancing of available supply assets. When system conditions permit, the customer may nominate all or a portion of the available withdrawal capacity for delivery to Dawn or to the customer's Primary Delivery Area for purposes other than consumption at the customer's own meter.

Storage not nominated for delivery will be available for No-Notice Storage Service. The sum of gas nominated for storage injection and for the Terminal Location shall not exceed the customer's Contract Demand (CD).

The customer may also nominate gas for delivery into storage by nominating the storage delivery area as the Primary Delivery Area. Gas nominated for storage delivery will not be available for No-Notice Storage Service. The sum of gas nominated for storage injection and for the Terminal Location shall not exceed the customer's CD. Any gas in excess of the contract demand will be subject to cash out as injection overrun gas.

The Company reserves the right to limit injection and withdrawal rights to all storage customers in certain situations, such as major maintenance or construction projects, and may reduce nominations for injections and withdrawals over and above applicable storage ratchets. The Company will provide customers with one week's notice of its intent to limit injection and withdrawal rights, and at the same time, shall provide its best estimate of the duration and extent of the limitations.

In situations where the Company limits injection and withdrawal rights, the Company shall proportionately reduce the Storage Deliverability/Injection Demand Charge for affected customers based on the number of days the limitation is in effect and the difference between Deliverability/Injection Demand, subject to applicable storage ratchets, and the quantity of gas actually delivered or injected.

2. No-Notice Storage Service:

The Company, at its sole discretion based on operating conditions, may provide a No-Notice Storage Service that allows customers taking gas under distribution service rates to balance daily deliveries using this Storage Service. No-Notice Storage Service requires that the customer grant the Company the exclusive right to use unscheduled service available from storage to reduce the daily imbalance associated with the actual consumption of the customer.

No-Notice Storage Service is limited to the available, unscheduled withdrawal or injection capacity under contract to serve a customer. Where the customer serves multiple delivery locations from a single storage Service Contract, the customer shall specify the order in which gas is to be delivered to each Terminal Location served under a distribution Service Contract. The specified order of deliveries shall be used to administer Load Balancing Provisions to each Terminal Location.

The availability of No-Notice Storage Service is subject to and reduced by any service schedule from or to storage. To the extent that the quantity of gas available in storage is insufficient to meet the requirements of the customer under a No-Notice Storage Service, the customer will be unable to use the service on a no-notice basis for Load Balancing service. To the extent that the scheduled injections into storage plus No-Notice Storage Service exceed the maximum limit for injection, No-Notice Storage Service will be reduced and the remainder of the gas will constitute a daily imbalance. Gas delivered in excess of the maximum injection quantity shall be deemed injection overrun gas and cashed out at 50% of the lowest index price of gas.

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Other provisions:

If the customer elects to use the contracted storage capacity at less than the full volumetric capacity of the storage, the Company may inject its own gas provided that such injection does not reduce the right of the customer to withdraw the full amount of gas injected on any day during the withdrawal season or to schedule its full injection right during the injection season.

Term of Contract:

A minimum of one year.

A longer-term contract may be required if incremental contracts/assets/facilities have been procured/built for the customer.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

This rate is available to any customer taking service under Distribution Rates 125 and 300. It requires a Service Contract that identifies the required storage space and deliverability. The customer shall maintain a positive balance of gas in storage at all times. In addition, the customer must arrange for pipeline delivery service from Dawn to the applicable Primary Delivery Area.

This service is not a delivered service and is only available when the relevant pipeline confirms the delivery.

The maximum hourly injections / withdrawals shall equal 1/24th of the daily Storage Demand.

Storage space shall be based on either of two storage allocation methodologies: (customer's average winter demand - customer's average annual demand) x 151, or [(17 x customer's maximum hourly demand) / 0.1] x 0.57. Customers have the option to select from these two storage space allocation methods the one that best suits their requirements.

Maximum deliverability shall be 1.2% of contracted storage space. The customer may inject and withdraw gas based on the quantity of gas in storage and the limitations specified in the Service Contract. Both injection and withdrawal shall be subject to applicable storage ratchets as determined by the Company and posted from time to time.

CHARACTER OF SERVICE:

Service shall be firm when used in conjunction with firm distribution service. Service is interruptible when used in conjunction with interruptible distribution service. All service is subject to contract terms and force majeure.

The service is nominated based on the available capacity and gas in storage up to the maximum contracted daily deliverability.

RATE:

The following rates and charges shall apply in respect to all gas received by the Company from and delivered by the Company to storage on behalf of the Applicant.

Monthly Customer Charge:	\$150.00
Storage Reservation Charge:	
Monthly Storage Space Demand Charge	0.0525 ¢/m³
Monthly Storage Deliverability Demand Charge	5.4190 ¢/m³
Injection & Withdrawal Unit Charge:	0.0814 ¢/m³

Monthly Minimum Bill: The sum of the Monthly Customer Charge plus Monthly Demand Charges.

FUEL RATIO REQUIREMENT:

The Fuel Ratio per unit of gas injected and withdrawn is 0.35%.

All Storage Space and Deliverability/Injection Demand Charges are applicable monthly. Injection and withdrawal charges are applicable to each unit of gas injected or withdrawn based on daily nominations.

In addition, for each unit of injection or withdrawal there will be an applicable fuel charge adjustment expressed as a percent of gas.

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TERMS AND CONDITIONS OF SERVICE:

Nominated Storage Service:

The customer shall nominate storage injections and withdrawals daily. The customer may change daily nominations based on the nomination windows within a day as defined by the customer contract with Union Gas Limited and TransCanada Pipelines (TCPL).

The customer may elect to nominate all or a portion of the available withdrawal capacity for delivery to the applicable Primary Delivery Area.

The Company reserves the right to limit injection and withdrawal rights to all storage customers in certain situations, such as major maintenance or construction projects, and may reduce nominations for injections and withdrawals over and above applicable storage ratchets. The Company will provide customers with one week's notice of its intent to limit injection and withdrawal rights, and at the same time, shall provide its best estimate of the duration and extent of the limitations.

In situations where the Company limits injection and withdrawal rights, the Company shall proportionately reduce the Storage Deliverability/Injection Demand Charge for affected customers based on the number of days the limitation is in effect and the difference between Deliverability/Injection Demand, subject to applicable storage ratchets, and the quantity of gas actually delivered or injected.

The customer may transfer the title of gas in storage.

Other provisions:

If the customer elects to use the contracted storage capacity at less than the full volumetric capacity of the storage, the Company may inject its own gas provided that such injection does not reduce the right of the customer to withdraw the full amount of gas injected on any day during the withdrawal season or to schedule its full injection right during the injection season.

Term of Contract:

A minimum of one year.

A longer-term contract may be required if incremental contracts/assets/facilities have been procured/built for the customer.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

To any Applicant whose delivery of natural gas to the Company for transportation to a Terminal Location has been interrupted prior to the delivery of such gas to the Company.

CHARACTER OF SERVICE:

The volume of gas available for backstopping in any day shall be determined by the Company exercising its sole discretion. If the aggregate daily demand for service under this Rate Schedule exceeds the supply available for such day, the available supply shall be allocated to firm service customers on a first requested basis and any balance shall be available to interruptible customers on a first requested basis.

RATE:

The rates applicable in the circumstances contemplated by this Rate Schedule, in lieu of the Gas Supply Charges specified in any of the Company's other Rate Schedules pursuant to which the Applicant is taking service, shall be as follows:

	<u>Billing Month</u> January to December
Gas Supply Charge Per cubic metre of gas sold	15.4949 ¢/m³

provided that if upon the request of an Applicant, the Company quotes a rate to apply to gas which is delivered to the Applicant at a particular Terminal Location on a particular day or days and to which this Rate Schedule is applicable (which rate shall not be less than the Company's avoided cost in the circumstances at the time nor greater than the otherwise applicable rate specified above), then the Gas Supply Charge applicable to such gas shall be the rate quoted by the Company.

EFFECTIVE DATE:

To apply to bills rendered for gas consumed by customers on and after January 1, 2013 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352, effective October 1, 2012.

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APPLICABILITY AND CHARACTER OF SERVICE:

Service under this rate schedule shall apply to the Transmission and Compression Service Agreement with Union Gas Limited dated April 1, 1989, and the Transmission, Compression and Pool Storage Service Agreement with Centra Gas Ontario Inc. dated May 30, 1994. Service shall be provided subject to the terms and conditions specified in the Service Agreement.

RATE:

The Customer shall pay for service rendered in each month in a contract year, the sum of the following applicable charges:

	Transmission & Compression \$/10 ³ m ³	Pool Storage \$/10 ³ m ³
Demand Charge for:		
Annual Turnover Volume	0.1983	0.1919
Maximum Daily Withdrawal Volume	21.8235	21.3454
Commodity Charge	0.8485	0.1400

FUEL RATIO REQUIREMENT:

Fuel Ratio applicable to per unit of gas injected and withdrawn is 0.35%.

MINIMUM BILL:

The minimum monthly bill shall be the sum of the applicable Demand Charges as stated in Rate Section above.

EXCESS VOLUME AND OVERRUN RATES:

In addition to the charges provided for in the Rate Section above, the Customer shall pay, for services rendered, the sum of the following applicable charges as they are incurred:

TERMS AND CONDITIONS OF SERVICE:

1. Excess Volumes will be billed at the total of the Excess Volume Charges as stated above.
2. Transmission and Compression, and Pool Storage Overrun Service will be billed according to the following:
 - (a) At the end of each month, in a contract year, the Company will make a determination, for each day in the month, of
 - (i) the difference between the volume of gas actually delivered, exclusive of the fuel volume, for Customer's account into the Company System, at the Point of Delivery and the Customer's Maximum Daily Injection Volume, and
 - (ii) the difference between the volume of gas actually delivered, exclusive of the fuel volume, for Customer's account from the Company System, at the Point of Delivery, and the Customer's Maximum Daily Withdrawal Volume.

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	Excess Volume Charge \$/10³m³ / Year	Overrun Charge \$/10³m³ / Day
Transmission & Compression		
Authorized	2.6179	0.7175
Unauthorized	-	288.0700
Pool Storage		
Authorized	2.5328	0.7018
Unauthorized	-	281.7590

(b) For each day of the month, where any such differences exceed 2.0 percent of the Customer's relevant Maximum Daily Injection Volume and/or Maximum Daily Withdrawal Volume, the Customer shall pay a charge equal to the relevant Overrun rates, as stated above, for such differences.

BILLING ADJUSTMENT:

1. Injection deficiency - If at the beginning of any Withdrawal Period the Customer's Storage Balance is less than the Customer's Annual Turnover Volume, due solely to the Company's inability to inject gas for any reason other than the fault of the Customer, then the applicable Demand Charge for Annual Turnover Volume for the contract year beginning the prior April 1 as stated in Rate Section as applicable, shall be adjusted by multiplying each by a fraction, the numerator of which shall be the Customer's Storage Gas Balance as of the beginning of such Withdrawal Period and the denominator shall be the Customer's Annual Turnover Volume as it may have been established for the then current year.
2. Withdrawal deficiency - If in any month in a contract year for any reason other than the fault of the Customer, the Company fails or is unable to deliver during any one or more days, the amount of gas which the Customer has nominated, up to the maximum volumes which the Company is obligated by the Agreement to deliver to the Customer, then the Demand Charge for maximum Contract Daily Withdrawal Volume in the contract year otherwise payable for the month in which such failure occurs, as stated in Rate Section above, as applicable, shall be reduced by an amount for each day of deficiency to be calculated as follows: The Demand Charge for maximum Contract Daily Withdrawal Volume for the contract year for the month will be divided by 30.4 and the result obtained will then be multiplied by a fraction, the numerator being the difference between the nominated volume for such day and the delivered volume for such day and the denominator being the Customer's maximum Contract Daily Withdrawal Volume for such contract year.

TERMS AND EXPRESSIONS:

In the application of this Rate Schedule to each of the Agreements, terms and expressions used in this Rate Schedule have the meanings ascribed thereto in such Agreement.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into a Storage Contract with the Company for delivery by the Applicant to the Company and re-delivery by the Company to the Applicant of a volume of natural gas owned by the Applicant.

CHARACTER OF SERVICE:

Service under this rate is for Full Cycle or Short Cycle storage service; with firm or interruptible injection and withdrawal service, all as may be available from time to time.

RATE:

The following rates and charges shall apply in respect of all gas received by the Company from and re-delivered by the Company to the Applicant.

	Firm \$/10 ³ m ³	Full Cycle Interruptible \$/10 ³ m ³	Short Cycle \$/10 ³ m ³
Monthly Demand Charge per unit of Annual Turnover Volume:			
Minimum	0.3902	0.3902	-
Maximum	1.9511	1.9511	-
Monthly Demand Charge per unit of Contracted Daily Withdrawal:			
Minimum	43.1689	34.5352	-
Maximum	215.8443	172.6755	-
Commodity Charge per unit of gas delivered to / received from storage:			
Minimum	0.9886	0.9886	0.3673
Maximum	4.9428	4.9428	38.1058

FUEL RATIO REQUIREMENT:

The Fuel Ratio per unit of gas injected and withdrawn is 0.35%.

TRANSACTING IN ENERGY:

The conversion factor is 37.74MJ/m³, which corresponds to Union Gas' System Wide Average Heating Value, as per the Board's RP-1999-0017 Decision with Reasons.

MINIMUM BILL:

The minimum monthly bill shall be the sum of the applicable Demand Charges.

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OVERRUN RATES:

The units rates stated below will apply to overrun volumes. The provision of Authorized Overrun service will be at the Company's sole discretion.

	Firm \$/10 ³ m ³	Full Cycle Interruptible \$/10 ³ m ³	Short Cycle \$/10 ³ m ³
Authorized Overrun Annual Turnover Volume Negotiable, not to exceed:	38.1058	38.1058	38.1058
Authorized Overrun Daily Injection/Withdrawal Negotiable, not to exceed:	38.1058	38.1058	38.1058
Unauthorized Overrun Annual Turnover Volume Excess Storage Balance September 1 - November 30	381.0581	381.0581	381.0581
December 1 - October 31	38.1058	38.1058	38.1058
Unauthorized Overrun Annual Turnover Volume Negative Storage Balance			

TERMS AND CONDITIONS OF SERVICE:

1. All Services are available at the Company's sole discretion.
2. Delivery and Re-delivery of the volume of natural gas shall be from/to the facilities of Union Gas Limited and / or TransCanada PipeLines Limited in Dawn Township and/or Niagara Gas Transmission Limited in Moore Township.
3. The Customers daily injections or withdrawals will be adjusted to provide for the fuel ratio stated in the Fuel Ratio Section. In the event that a Short Cycle service does not require fuel for injection and/or withdrawal, the fuel ratio commodity charge may be waived.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

To any Applicant who enters into an agreement with the Company pursuant to the Rate 331 Tariff ("Tariff") for transportation service on the Company's pipelines extending from Tecumseh to Dawn ("Tecumseh Pipeline"). The Company will receive gas at Tecumseh and deliver the gas at Dawn. Capitalized terms used in this Rate Schedule shall have the meanings ascribed to those terms in the Tariff.

CHARACTER OF SERVICE:

Transportation service under this Rate Schedule may be available on a firm basis ("FT Service") or an interruptible basis ("IT Service"), subject to the terms and conditions of service set out in the Tariff and the applicable rates set out below.

RATE:

The following rates, effective January 1, 2013, shall apply in respect of FT and IT Service under this Rate Schedule:

	Demand Rate \$/10 ³ m ³	Commodity Rate \$/10 ³ m ³
FT Service	5.3030	-
IT Service	-	0.2090

FT Service: The monthly demand charge shall be the products obtained by multiplying the applicable Maximum Daily Volume by the above demand rate.

IT Service: The monthly commodity charge shall be the product obtained by multiplying the applicable Delivery Volume for the Month by the above commodity rate.

TERMS AND CONDITIONS OF SERVICE:

The terms and conditions of FT and IT Service are set out in the Tariff. The provisions of PARTS I to IV of the Company's HANDBOOK OF RATES AND DISTRIBUTION SERVICES do not apply to Rate 331 service.

EFFECTIVE DATE:

The Tariff was approved by the Board in Board Order EB-2010-0177, dated July 12, 2010, and is posted and available on the Company's website. In accordance with Section 1.6.2 of the Board's Storage and Transportation Access Rule, the Tariff does not apply to any Rate 331 service agreements executed prior to June 16, 2010.

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Applicants located off the piping networks noted below or off piping systems supplied from these networks may be curtailed to maintain distribution system integrity.

The Town of Collingwood

The Town of Midland

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APPLICABILITY:

This rider is applicable to any Applicant who enters into Gas Transportation Agreement with the Company under any rate other than Rates 125 and 300.

MONTHLY DIRECT PURCHASE ADMINISTRATION CHARGE:

Fixed Charge	\$75.00 per month
Account Charge	\$0.21 per month per account

AVERAGE COST OF TRANSPORTATION:

The average cost of transportation effective January 1, 2013:

Point of Acceptance	Firm Transportation (FT)
CDA, EDA	5.8045 ϕ/m^3

TCPL FT CAPACITY TURNBACK:**APPLICABILITY:**

To Ontario T-Service and Western T-Service customers who have been or will be assigned TCPL capacity by the Company.

TERMS AND CONDITIONS OF SERVICE:

1. The Company will accommodate TCPL FT capacity turnback requests from customers, but only if it can do so in accordance with the following considerations:
 - i. The FT capacity to be turned back must be replaced with alternative, contracted firm transportation (primary capacity or assignment) of equivalent quality to the TCPL FT capacity;
 - ii. The amount of turnback capacity that Enbridge otherwise may accommodate may be reduced to address the impact of stranded costs, other transitional costs or incremental gas costs resulting from the loss of STS capacity arising from any turnback request; and
 - iii. Enbridge must act in a manner that maintains the integrity and reliability of the gas distribution system and that respects the sanctity of contracts.
2. Requests for TCPL FT turnback must be made in writing to the attention of Enbridge's Direct Purchase group.
3. All TCPL FT capacity turnback requests will be treated on an equitable basis.
4. The percentage turnback of TCPL FT capacity will be applied at the Direct Purchase Agreement level.

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RIDER:

A

5. Written notice to turnback capacity must be received by the Company the earlier of:

(a) Sixty days prior to the expiry date of the current contract.

or

(b) A minimum of one week prior to the deadline specified in TransCanada tariff for FT contract extension.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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APPLICABILITY:

This rider is applicable to any Applicant who entered into a Gas Purchase Agreement with the Company, prior to April 1, 1999, to sell to the Company a supply of natural gas.

MONTHLY DIRECT PURCHASE ADMINISTRATION CHARGE:

Fixed Charge	\$75.00 per month
Account Charge	\$0.21 per month per account

BUY / SELL PRICE:

In Buy/Sell Arrangements between the Company and an Applicant, the Company shall buy the Applicants gas at the Company's actual FT-WACOG price determined on a monthly basis in the manner approved by the Ontario Energy Board. For Western Buy/Sell arrangements the FT-WACOG price shall be reduced by pipeline transmission costs.

FT FUEL PRICE:

The FT fuel price used to establish the Buy price in Western Buy/Sell arrangements without fuel will be determined monthly based upon the actual FT-WACOG.

EFFECTIVE DATE:

To apply to bills rendered for gas delivered on and after January 1, 2013. This rate schedule is effective January 1, 2013 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2012 and that indicates as the Board Order, EB-2012-0352 effective October 1, 2012.

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RIDER:

C

GAS COST ADJUSTMENT RIDER

EFFECTIVE DATE:
January 1, 2013

IMPLEMENTATION DATE:
January 1, 2013

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RIDER: **C**

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RIDER: **C**

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RIDER:

D

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<u>Bundled Services</u>	Sales Service	Western Transportation Service	Ontario Transportation Service
Rate Class	(¢/m ³)	(¢/m ³)	(¢/m ³)
Rate 1	0.0000	0.0000	0.0000
Rate 6	0.0000	0.0000	0.0000
Rate 9	0.0000	0.0000	0.0000
Rate 100	0.0000	0.0000	0.0000
Rate 110	0.0000	0.0000	0.0000
Rate 115	0.0000	0.0000	0.0000
Rate 135	0.0000	0.0000	0.0000
Rate 145	0.0000	0.0000	0.0000
Rate 170	0.0000	0.0000	0.0000
Rate 200	0.0000	0.0000	0.0000
<u>Unbundled Services</u>			Distribution Service
Rate Class			(¢/m ³)
Rate 125			0.0000
Rate 300			0.0000

EFFECTIVE DATE:

January 1, 2013

IMPLEMENTATION DATE:

January 1, 2013

BOARD ORDER:

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The following elevation factors shall be applicable to metered volumes measured by a meter that does not correct for atmospheric pressure.

Zone	Elevation Factor
1	0.9644
2	0.9652
3	0.9669
4	0.9678
5	0.9686
6	0.9703
7	0.9728
8	0.9745
9	0.9762
10	0.9771
11	0.9839
12	0.9847
13	0.9856
14	0.9864
15	0.9873
16	0.9881
17	0.9890
18	0.9898
19	0.9907
20	0.9915
21	0.9932
22	0.9941
23	0.9949
24	0.9958
25	0.9960
26	0.9966
27	0.9975
28	0.9981
29	0.9983
30	0.9992
31	0.9997
32	1.0000
33	1.0017
34	1.0025
35	1.0034
36	1.0051
37	1.0059
38	1.0170

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	<u>Rate</u> (excluding HST)
<u>New Account Or Activation</u>	
New Account Charge	\$25.00
Turning on of gas, activating appliances, obtaining billing data and establishing an opening meter reading for new customers in premises where gas has been previously supplied	
Appliance Activation Charge - Commercial Customers Only	\$70.00
Commercial customers are charged an appliance activation charge on unlock and red unlock orders, except on the very first unlock and service unlock at a premise.	
	minimum 1/2 hour work. Total Amount depends on time required
Meter Unlock Charge - Seasonal or Pool Heater	\$70.00
Seasonal for all other revenue classes, or Pool Heater for residential only	
<u>Statement of Account</u>	
Lawyer Letter Handling Charge	\$15.00
Provide the customer's lawyer with gas bill information.	
Statement of Account Charge (for one year history)	\$10.00
<u>Cheques Returned Non-Negotiable Charge</u>	\$20.00
<u>Gas Termination</u>	
Red Lock Charge	\$70.00
Locking meter or shutting off service by closing the street shut-off valve (when work can be performed by Field Collector)	
Removal of Meter	\$280.00
Removing meter by Construction & Maintenance crew	
Cut Off At Main Charge	\$1,300.00
Cutting service off at main by Construction & Maintenance Crew	
Valve Lock Charge	
Shutting off service by closing the street shut-off valve - work performed by Field Investigator	
	\$135.00
- work performed by Construction & Maintenance	
	\$280.00

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Safety Inspection

Inspection Charge \$70.00

For inspection of gas appliances; the Company provides only one inspection free of charge, upon first time introduction of gas to a premise.

Inspection Reject Charge (safety inspection) \$70.00

Energy Board Inspection rejects are billed to the meter installer or homeowner.

Meter Test

Meter Test Charge

When a customer disputes the reading on his/her meter, he/she may request to have the meter tested. This charge will apply if the test result confirms the meter is recording consumption correctly.

Residential meters \$105.00

Non-Residential meters Time & Material per Contractor

Street Service Alteration

Street Service Alteration Charge \$32.00

For installation of service line beyond allowable guidelines (for new residential services only)

NGV Rental

NGV Rental Cylinder (weighted average) \$12.00

Other Customer Services (ad-hoc request)

Labour Hourly Charge-Out Rate \$140.00

Cut Off At Main Charge - Commercial & Special Requests custom quoted

Cut Off At Main charges for commercial services and other residential services that involve significantly more work than the average will be custom quoted.

Cut Off At Main Charge - Other Customer Requests \$1,300.00

Other residential Cut Off At Main requests due to demolitions, fires, inactive services, etc. will be charged at the standard COAM rate.

Meter In-Out (Residential Only) \$280.00

Relocate the meter from inside to outside per customer request

Request For Service Call Information \$30.00

Provide written information of the result of a service call as requested by home owners.

Temporary Meter Removal \$280.00

As requested by customers.

Damage Meter Charge \$380.00

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APPLICABILITY:

This rider is applicable to any Applicant who enters into Gas Delivery Agreement with the Company under any rate.

IN FRANCHISE TITLE TRANSFER SERVICE:

In any Gas Delivery Agreement between the Company and the Applicant, an Applicant may elect to initiate a transfer of natural gas from one of its pools to the pool of another Applicant for the purposes of reducing an imbalance between the Applicant's deliveries and consumption as recorded in its Banked Gas Account or Cumulative Imbalance Account. Elections must be made in accordance with the Company's policies and procedures related to transaction requests under the Gas Delivery Agreement.

The Company will not apply an Administration charge for transfers between pools that have similar Points of Acceptance (i.e. both Ontario or both Western Points of Acceptance). For transfers between pools that have dissimilar Points of Acceptance (i.e. one an Ontario and one a Western Point of Acceptance), the Company will apply the following Administration Charge per transaction to the Applicant transferring the natural gas (i.e. the seller or transferor).

Administration Charge: \$169.00 per transaction

Also, the average cost of transportation as per Rider A for the transferred volume is charged to the Applicant with a Western Point of Acceptance for transfers to an Applicant with an Ontario Point of Acceptance. The average cost of transportation as per Rider A for the transferred volume is remitted to the Applicant with a Western Point of Acceptance for transfers from an Applicant with an Ontario Point of Acceptance.

ENHANCED TITLE TRANSFER SERVICE:

In any Gas Delivery Agreement between the Company and the Applicant, the Applicant may elect to initiate a transfer of natural gas between the Company and another utility, regulated by the Ontario Energy Board, at Dawn for the purposes of reducing an imbalance between the customer's deliveries and consumption within the Enbridge Gas Distribution franchise areas. The ability of the Company to accept such an election may be constrained at various points in time for customers obtaining services under any rate other than Rate 125 or 300 due to operational considerations of the Company.

The cost for this service is separated between an Administration Charge that is applicable to all Applicants and a Bundled Service Charge that is only applicable to Applicants obtaining services under any rate other than Rate 125 or 300.

Administration Charge:

Base Charge \$50.00 per transaction
Commodity Charge \$0.4943 per 10³m³

Bundled Service Charge:

The Bundled Service Charge shall be equal to the absolute difference between the Eastern Zone and Southwest Zone Firm Transportation tolls approved by the National Energy Board for TCPL at a 100% Load Factor.

Also, the average cost of transportation as per Rider A for the transferred volume is charged to the Applicant with a Western Point of Acceptance for transfers to another party. The average cost of transportation as per Rider A for the transferred volume is remitted to the Applicant with a Western Point of Acceptance for transfers from another party.

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GAS IN STORAGE TITLE TRANSFER:

An Applicant that holds a contract for storage services under Rate 315 or 316 may elect to initiate a transfer of title to the natural gas currently held in storage between the storage service and another storage service held by the Applicant, or any other Applicant that has contracted with the Company for storage services under Rate 315 or 316. The service will be provided on a firm basis up to the volume of gas that is equivalent to the more restrictive firm withdrawal and injection parameters of the two parties involved in the transfer. Transfer of title at rates above this level may be done on at the Company's discretion.

For Applicants requesting service between two storage service contracts that have like services, each party to the request shall pay an Administration Charge applicable to the request. Services shall be considered to be alike if the injection and deliverability rate at the ratchet levels in effect at the time of the request are the same and both services are firm or both services are interruptible. In addition to like services, the Company, at its sole discretion based on operational conditions, will also allow for the transfer of gas from a storage service contract that has a level of deliverability that is higher than the level of deliverability of the storage service contract the gas is being transferred to with only the Administration Charge being applicable to each party.

In addition to the Administration Charge, Applicants requesting service between two storage service contracts not addressed in the preceding paragraph would be subject to the injection and withdrawal charges specified in their contracts.

Administration Charge:

\$25.00 per transaction

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Supporting Documentation

DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE INTERIM RATE ORDER: EB-2011-0354

The attached working papers provide support for the Rate Handbook filed as Appendix B to the Draft Interim Rate Order. The Rate Handbook reflects the Ontario Energy Board (OEB) Decision on the Settlement Agreement dated November 2, 2012 under docket EB-2011-0354.

The rates shown in the Rate Handbook are designed to recover the revenue requirement stemming from the EB-2011-0354 Settlement Agreement and incorporate the April 1, 2012 (EB-2012-0054) rates as the base rates. As per the Minimum Filing Requirements, April 1, 2012 QRAM rates were the most recent rates approved by the OEB at the time the Company filed its 2013 rates application. The Company is proposing to implement the Interim Rate Order on January 1, 2013. The rates shown in the Rate Handbook will be immediately superseded by the January 1, 2013 QRAM rates.

The \$4.0 million revenue sufficiency as outlined in the EB-2011-0354 Settlement Agreement at Exhibit N1, Tab 1, Schedule 1, Appendix A, Part 2, Page 1, line 30 is derived based on the following:

	(\$'000)	Reference:
Revenue at Existing Rates	2,372.2	H2, T2, S1, Including DPAC
Revenue Requirement	<u>2,368.2</u>	H2, T2, S1, Including DPAC
Gross Revenue Sufficiency	4.0	

The working papers are laid out as follows:

H2: Design of Rates using Fully Allocated Cost Study (FACS) shown at G2
G2: Fully Allocated Cost Study (FACS) using 2013 Board approved methodology

Description of H2 Exhibits

The rates shown in the H2 exhibits are designed to recover the revenue requirement in the Board Approved Settlement Agreement EB-2011-0354 using the fully allocated cost study as a guide.

All exhibits in the H2 series follow the same format as in previous rate filings and rate orders and are listed below:

- a) Tab 1, Schedule 1 of this exhibit summarizes, by rate class, and rate component, the revenues at existing and 2013 Settlement rates found in EB-2011-0354. The forecast of billed revenues at 2012 October QRAM rates (EB-2012-0054) is shown in columns 1 through 5. The revenues at the 2013 Settlement rates are shown in columns 11 through 15.

The net change in revenue, or the revenue deficiency/sufficiency, by component, is shown in columns 6 to 10. The total in column 10 indicates

- the forecast revenue deficiency that will be recovered from billed revenues. Schedule 2 displays the revenue requirement, unit rates and associated volumes by rate class and component.
- b) The Tab 2 schedule summarizes the revenues shown in Schedule 1 and presents the unbilled revenues at EB-2012-0054 rates and 2013 Settlement rates to yield calendar year revenues.
 - c) The schedule at Tab 3 compares the unit rates from EB-2012-0054 to the 2013 Settlement unit rates.
 - d) Exhibits under Tab 4 show the derivation of gas supply commodity, gas supply load balancing rates and transportation rates from the cost allocated to the rate classes in the FACS which is found at Exhibit G2. The derivation of the Seasonal credits is found at page 3.
 - e) The schedules under Tab 5 show the detailed revenue calculations by rate class.
 - f) Annual bill comparisons indicating the impact of the 2013 Settlement rates on typical customers relative to the April 1 1, 2012 rates are shown at Tab 7, Schedule 1. This indicates the total impact on customers' bills stemming from the 2013 Settlement Agreement. Table 1 below provides a summary of the average rate impact by rate class. Rate impacts for customers taking service under bundled rates are expressed on a T-service basis (i.e. total bill excluding gas supply charges). Rate impacts for customers taking unbundled rates are expressed on a delivery rate basis.

Table 1: Proposed 2013 Average Rate Impacts

<u>Rate Class</u>	<u>T-Service Rate Impacts</u>
1	-0.2%
6	-0.1%
9	-0.1%
100	-0.5%
110	-0.2%
115	-0.9%
135	-0.9%
145	-0.3%
170	-1.3%
200	-1.3%
	Delivery Rate Impact
125	0.0%
300	0.0%

Other

The Company has updated the Unaccounted for Gas (“UAF”) percentages within its unbundled rate schedules for Rate 125 and 300 to reflect the 2013 forecast for UAF as determined at Exhibit D2, Tab 6, Schedule 1, Page 3 Updated. The Company had inadvertently missed updating the percentage within its rate schedules as part of its original evidence. This discrepancy was noted during the EB-2011-0354 Technical Conference on September 6, 2012 at pages 179 to 181 of the transcript where the Company indicated that it would update the UAF percentage to the 2013 forecast level.

Description of Cost Allocation (G2) Exhibits

The G2 exhibits, also referred to as the Fully Allocated Cost Study (FACS), allocate the test year revenue requirement to the customer rate classes.

All G2 series exhibits have been updated to reflect the Impact Statement No. 2 and the Settlement Proposal.

The cost of service total of \$2,368.2 million shown at G2/T2/S1/P1/L4/C1 equals revenues at existing rates of \$2,370.3 million (Appendix A/S2/P1/L29/C5), plus DPAC charges, minus a gross sufficiency in the amount of \$4.0 million (Appendix A/S2/P1/L30/C5).

As outlined in the Settlement Agreement at pages 8 and 9, all parties agreed that the Company should implement interim rates reflecting a \$4.0 million sufficiency effective as of January 1, 2013.

In its Impact Statement 1 filing the Company requested a \$92.6 million deficiency. The Impact Statement No. 2 and the Settlement Proposal result in a \$4.0 million sufficiency as follows:

Deficiency at Impact Statement 1	(92.6)
Adjustment from Impact Statement 2	(0.3)
Deficiency at Impact Statement 2	(92.9)
Adjustments to Return and Taxes ⁽¹⁾	29.4
Adjustments to Net Investments ⁽¹⁾	22.3
Adjustments to Utility O&M ⁽¹⁾	23.3
Adjustments to TS revenues ⁽¹⁾	6.0
Adjustments to Gas Supply ⁽¹⁾	(34.8)
Adjustments to Revenues	50.6
Rounding	0.1
Sufficiency outcome to be Recovered in Rates Effective Jan. 01, 2013	4.0

Notes:

1) The adjustments reflect total net adjustments in Tables 2, 3 and 4 below.

The adjustments to rate base, net investments, operating and maintenance (O&M) expenses, TS revenues, gas costs, return and taxes and revenues reflect the specific impacts of settled issues.

The following four tables illustrate how the adjustments were made in the FACS to capture sufficiency/deficiency consequences from Impact Statement No. 2 and the 2013 Settlement Agreement.

The adjustments are compared to the Company's Impact Statement 1 with respect to:

- Rate base for plant, equipment and working capital allowance;
- Net investments;
- TS revenues;
- Gas costs
- O&M and storage costs; and
- Return and taxes.

Table 1: Rate Base Adjustments to Plant, Equipment and Working Capital Allowance

#	Item	Impact Statement 2	ADR Adjustment	Net Adjustment	Reference
1.0	Distribution Plant ⁽¹⁾	0.0	(10.7)	(10.7)	G2/T3/S1/P1/L2/C1
2.0	General Plant ⁽¹⁾	0.0	(2.1)	(2.1)	G2/T3/S1/P1/L3/C1
3.0	Working Capital Allow. ⁽¹⁾	0.1	0.5	0.6	G2/T3/S1/P1/L5/C1
4.0	Total	0.1	(12.3)	(12.2)	

Notes:

1) The impact on rate base and accumulated depreciation from the settlement of Issues B1 through B7.

Table 2: Adjustments to Net Investments

#	Item	Impact Statement 2	ADR Adjustment	Net Adjustment	Reference
1.1	Depreciation ⁽¹⁾	0	(21.5)	(21.5)	G2/T3/S3/P1/L1.1/C1
1.2	Municipal and Other Taxes ⁽²⁾	0	(0.8)	(0.8)	G2/T3/S3/P1/L1.2+1.3/C1
1.0	Total Investments	0	(22.3)	(22.3)	G2/T3/S3/P1/L1/C1
2.0	TS - Misc. Revenues ⁽³⁾	0.0	(3.0)	(3.0)	G2/T3/S3/P1/L2/C1
3.0	Total	0.0	(25.3)	(25.3)	

Notes:

1) The impact on depreciation from increased service-lives of Distribution Mains and Distribution Services & Meter Installations, as per the settlement of Issue D7.

2) The impact of \$.8 M reduction to municipal taxes as per the settlement of Issue D8.

3) The impact on misc. revenues reflects increase in transactional services revenue as per the settlement of Issue C6 and C7.

Table 3: Adjustments to Operating and Maintenance (O&M) and Storage Costs

#	Item	Impact Statement 2	ADR Adjustment	Net Adjustment	Reference
1.1	Storage from Union Gas ⁽¹⁾	0.0	(0.1)	(0.1)	G2/T6/S2/P3/L8/C2
1.2	Utility O&M and Storage ⁽¹⁾	(0.4)	(22.8)	(23.2)	G2/T3/S4 & G2/T6/S2
1.0	Sub-Total	(0.4)	(22.9)	(23.3)	
2.0	TS - Storage ⁽²⁾	0.0	(3.0)	(3.0)	G2/T6/S2/P3/L1.5+2.4
3.0	Gas Supply ⁽³⁾	0.0	34.8	34.8	G2/T3/S4/P1/L1.1/C1
4.0	Total	(0.4)	9.0	8.6	

Notes:

1) The impact on O&M is the result of settlement of Issues C1 through C5 and D2 and D3.

2) The impact on misc. revenues reflects increase in transactional services revenue as per the settlement of Issue C6 and C7

3) The impact on gas costs is the result of settlement of Issues C1 through C5 and D2 and D3.

Table 4: Adjustments to Return & Taxes

#	Item	Net Adjustment	Reference
1.0	Return & Taxes	(28.1)	G2/T5/S3/P1/L6/C3
2.0	Tecumseh Return & Taxes	(1.3)	G2/T7/S3/P1/L1
3.0	Total ⁽¹⁾	(29.4)	

Notes:

1) The impact on return and taxes from settled issues and deficiency consequences from Settlement Agreement.

The G2 exhibits provided in this filing follow the same format as in previous rate filings or rate orders:

- a) Tab 2 exhibits provide a summary of the FACS results. They outline the allocation of the proposed revenue requirement, return on the allocated rate base and the revenue to cost ratio by rate class.
- b) Tab 3 exhibits functionalize rate base, working capital, net investment, and O&M costs into similar operating functions to facilitate identification of costs that are associated with a distinct aspect of the Company. The functionalization of costs allows for consistent treatment of similar costs.
- c) Tab 4 exhibits classify the functionalized costs into categories that vary between rate classes by an identifiable factor or allocator. In this step the costs are classified to three general cost groups based on whether they vary with volumetric demands, peak demands, or other customer specific demands. The costs are further sub-classified within these three broad categories of classification when required.
- d) Tab 5 exhibits allocate the classified cost to each customer rate class based on allocation factors that are referenced on the exhibits.
- e) Tab 6 exhibits provide rate base, working capital and net investment functionalization factors, classify transportation and storage costs and gas costs to operations, and provide cost of service allocation factors and allocation percentages.
- f) Tab 7 exhibits provide functionalization and classification of costs for Tecumseh Gas. These costs are then used to charge back storage costs to Enbridge Gas Distribution's in-franchise customers and to derive ex-franchise storage rates.

**REVENUE TO COST/
 RATE OF RETURN COMPARISONS
 DEC. 31, 2013**
 (millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15
		TOTAL	RATE 1	RATE 6	RATE 9	RATE 100	RATE 110	RATE 115	RATE 125	RATE 135	RATE 145	RATE 170	RATE 200	RATE 300	RATE 325 & 330	DIRECT PURCHASE
1.	Sales and Trans. Revenue	2,367.78	1,440.36	839.30	0.51	0.00	25.06	7.36	10.89	1.66	7.52	7.52	23.55	0.21	1.74	2.11
2.	Unbilled Revenues	0.43	0.22	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Revenues	2,368.21	1,440.58	839.50	0.51	0.00	25.06	7.36	10.89	1.66	7.52	7.52	23.55	0.21	1.74	2.11
4.	Cost of Service	2,368.21	1,435.35	841.08	1.27	0.00	27.92	6.91	10.54	1.84	9.03	7.40	22.66	0.36	1.74	2.11
5.	Over/Under Contribution	0.00	5.23	(1.58)	(0.76)	(0.00)	(2.86)	0.45	0.35	(0.18)	(1.51)	0.11	0.89	(0.19)	(0.00)	0.00
6.	Revenue to Cost Ratio	1.00	1.00	1.00	0.40	0.00	0.90	1.07	1.03	0.90	0.83	1.02	1.04	0.57	1.00	1.00
7.	Revenue to Cost Ratio 2012 Final Rate Order	1.00	1.00	1.00	0.76	0.00	0.98	1.10	0.98	0.90	0.95	0.96	1.00	0.83	1.00	1.00

**REVENUE TO COST/
 RATE OF RETURN COMPARISONS
 EXCLUDING GAS SUPPLY COMMODITY
 DEC. 31, 2013**

(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1 TOTAL	Col. 2 1	Col. 3 6	Col. 4 9	Col. 5 100	Col. 6 110	Col. 7 115	Col. 8 125	Col. 9 135	Col. 10 145	Col. 11 170	Col. 12 200	Col. 13 300	Col. 14 RATE 325 & 330	Col. 15 DIRECT PURCHASE
1.	Sales and Trans. Revenue	1,694.33	1,055.45	576.52	0.34	0.00	18.83	7.10	10.89	1.60	5.17	2.40	11.96	0.21	1.74	2.11
2.	Unbilled Revenues	0.43	0.22	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Revenues	1,694.76	1,055.67	576.73	0.34	0.00	18.83	7.10	10.89	1.60	5.18	2.40	11.96	0.21	1.74	2.11
4.	Cost of Service	1,694.76	1,050.44	578.30	1.10	0.00	21.69	6.65	10.54	1.78	6.68	2.29	11.07	0.36	1.74	2.11
5.	Over/Under Contribution	(0.00)	5.23	(1.58)	(0.76)	(0.00)	(2.86)	0.45	0.35	(0.18)	(1.51)	0.11	0.89	(0.19)	(0.00)	0.00
6.	Revenue to Cost Ratio	1.00	1.00	1.00	0.31	0.00	0.87	1.07	1.03	0.90	0.77	1.05	1.08	0.57	1.00	1.00
7.	Revenue to Cost Ratio 2012 Final Rate Order	1.00	1.00	1.00	0.66	0.00	0.98	1.10	0.98	0.90	0.92	0.85	1.00	0.83	1.00	1.00

**Functionalization of
 Ontario Utility Rate Base
 Year Ended Dec. 31, 2013**
 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14
	Net Rate Base	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/Marketing	Customer Accounting	Unidentifiable	CIS	HST Revenue
1. Gas Supply	1.74	0.00	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Plant														
2.1 Land (incl offers to buy)	32.94	0.32	0.00	0.16	0.08	3.91	3.17	0.08	0.00	5.31	14.05	5.89	0.00	0.00
2.2 Structures & Improvements	103.36	1.01	0.00	0.49	0.24	12.26	9.94	0.24	0.00	16.65	44.07	18.47	0.00	0.00
2.3 Mains	1,650.40	0.00	0.00	0.00	0.00	0.00	1,650.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4 Meas. Reg. & Telemetering	173.30	0.00	0.00	87.20	86.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.5 Services	1,220.80	0.00	0.00	0.00	0.00	1,220.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6 Meters	290.50	0.00	0.00	0.00	0.00	0.00	0.00	290.50	0.00	0.00	0.00	0.00	0.00	0.00
2. Total Distribution Plant	3,471.30	1.33	0.00	87.85	86.41	1,236.97	1,663.50	290.81	0.00	21.96	58.12	24.35	0.00	0.00
General Plant														
3.1 Land (incl offers to buy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2 Structures & Improvements	3.00	0.00	0.00	0.00	0.00	1.01	0.14	0.00	0.00	0.38	1.06	0.42	0.00	0.00
3.3 Office Furniture & Equip.	8.72	0.01	0.01	0.01	1.07	1.41	1.74	0.40	0.14	0.21	0.44	3.43	0.00	0.00
3.4 Transportation Equipment	35.30	0.00	0.00	0.00	0.08	10.47	23.60	0.00	0.00	1.15	0.00	0.00	0.00	0.00
3.5 Heavy Work Equipment	13.20	0.00	0.00	0.00	0.03	3.91	8.82	0.00	0.00	0.43	0.00	0.00	0.00	0.00
3.6 Tools & Work Equip.	22.60	0.00	0.00	0.00	0.00	11.30	11.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.7 Rental Equip.	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.30	0.00	0.00	0.00	0.00	0.00
3.8 Communication Equip.	2.60	0.04	0.00	0.02	0.74	0.22	0.33	0.00	0.24	0.24	0.44	0.57	0.00	0.00
3.9 Compressors	0.70	0.00	0.00	0.00	0.00	0.21	0.47	0.00	0.00	0.02	0.00	0.00	0.00	0.00
3.10 Computer Equipment	22.20	0.53	0.08	0.52	1.88	3.58	5.80	1.88	0.03	0.20	5.13	2.57	0.00	0.00
3.11 Software Acquired/Developed	69.12	1.66	0.24	1.61	5.87	11.15	18.05	5.87	0.10	0.62	15.96	8.00	0.00	0.00
3.12 CIS	70.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.50	0.00
3. Total General Plant	253.23	2.24	0.32	2.16	9.68	43.26	70.24	8.16	5.58	3.24	22.86	14.98	70.50	0.00
4. Plant Held for Future Use	0.60	0.00	0.00	0.00	0.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Items														
5.1 Working Capital Allowance	212.79	261.31	12.81	(0.46)	(0.51)	15.30	21.40	0.00	0.00	(0.85)	(75.17)	1.47	0.00	(22.50)
5. Total Other Items	212.79	261.31	12.81	(0.46)	(0.51)	15.30	21.40	0.00	0.00	(0.85)	(75.17)	1.47	0.00	(22.50)
6. Total Rate Base	3,939.67	264.88	14.87	89.54	95.58	1,296.13	1,755.14	298.97	5.58	24.35	5.81	40.81	70.50	(22.50)

**Functionalization of
 Ontario Utility Working Capital
 Year Ended Dec. 31, 2013**

 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
	Total	Gas	Storage	Sales	Distribution	Services	Mains	Sales/ Marketing	Customer Accounting	Unidenti- fiable	HST Revenue
	Requirement	Supply		Stations	Measurement						
Working Capital Allowance											
1. Prepaid Expenses	1.80	0.00	0.00	0.00	0.00	0.22	0.22	0.02	0.00	1.34	0.00
Materials & Supplies											
2.1 NGV Inventory	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	0.00	0.00
2.2 Pipe	4.87	0.00	0.00	0.00	0.00	1.11	3.76	0.00	0.00	0.00	0.00
2.3 Warehouse Inventory	3.44	0.00	0.00	0.00	0.00	1.72	1.72	0.00	0.00	0.00	0.00
2.4 Holding Account	20.53	0.00	0.00	0.00	0.00	10.27	10.27	0.00	0.00	0.00	0.00
3. Mortgages Receivable	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00
4. Rebilled Construction Work	1.30	0.00	0.00	0.00	0.00	0.00	1.30	0.00	0.00	0.00	0.00
5. Gas in Inventory	248.40	248.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Customer Security Deposits	(68.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(68.70)	0.00	0.00
Working Cash Allowance											
7.1 Gas Costs/O&M	(1.47)	13.16	1.02	(0.59)	(0.65)	(1.36)	(2.82)	(1.87)	(8.27)	(0.09)	0.00
7.2 HST	1.82	(0.25)	11.78	0.13	0.14	3.35	6.95	0.41	1.80	0.02	(22.50)
8. Total Working Capital	212.79	261.31	12.81	(0.46)	(0.51)	15.30	21.40	(0.85)	(75.17)	1.47	(22.50)

**Functionalization of
 Ontario Utility Net Investments
 Year Ended Dec. 31, 2013**

 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13
	Investment and Revenues	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/ Marketing	Customer Accounting	Unidenti- fiable	C/S
Investment Costs													
1.1 Depreciation	273.15	0.98	0.13	4.79	7.38	76.71	107.66	40.61	1.49	1.87	12.21	6.62	12.70
1.2 Municipal Taxes	37.04	0.02	0.00	0.15	0.15	10.45	24.80	0.00	0.00	0.31	0.82	0.34	0.00
1.3 Capital Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Total Investments	310.19	1.00	0.13	4.94	7.53	87.16	132.45	40.61	1.49	2.18	13.03	6.96	12.70
Miscellaneous Revenues													
2.1 Rentals	(0.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.80)	0.00	0.00	0.00	0.00
2.2 Transactional Services	(6.00)	(6.12)	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3 Miscellaneous Income	(0.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.70)	0.00
2.4 Late Payment Penalties	(12.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.90)	0.00	0.00
2.5 Open Bill Revenue	(5.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.40)	0.00	0.00
2.6 Customer Accounting Charge	(9.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9.05)	0.00	0.00
2.7 Meter Charge	(0.81)	0.00	0.00	0.00	0.00	0.00	0.00	(0.81)	0.00	0.00	0.00	0.00	0.00
2.8 Service Alteration Charge	(0.94)	0.00	0.00	0.00	0.00	(0.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Total Revenues	(36.60)	(6.12)	0.12	0.00	0.00	(0.94)	0.00	(0.81)	(0.80)	0.00	(27.35)	(0.70)	0.00
3. Net Investments Total	273.59	(5.11)	0.25	4.94	7.53	86.22	132.45	39.80	0.69	2.18	(14.32)	6.26	12.70

Functionalization of
 Ontario Utility O&M
 Year Ended Dec. 31, 2013

 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Cost of Service	Fringe Benefits	Sub-Total	Supervision	Sub-Total	A&G Overhead	Total
Gas Supply							
1.1	1,224.37	0.00	1,224.37	0.00	1,224.37	0.00	1,224.37
1.2	147.62	3.25	150.87	0.00	150.87	0.00	150.87
1.3	0.00	0.00	0.00	0.00	0.00	9.43	9.43
1.4	0.98	0.83	1.81	0.00	1.81	0.00	1.81
1.5	1.39	0.72	2.11	0.00	2.11	0.00	2.11
1.	1,374.36	4.80	1,379.15	0.00	1,379.15	9.43	1,388.59
Distribution Costs							
Operating Costs							
2.1.1	0.04	0.00	0.04	0.03	0.07	0.01	0.08
2.1.2	1.11	0.94	2.05	1.31	3.35	0.77	4.12
2.1.3	1.15	0.94	2.09	1.33	3.42	0.78	4.20
2.1.4	0.43	0.33	0.76	(0.76)	0.00	0.00	0.00
2.1.5	40.01	13.94	53.95	10.78	64.73	14.79	79.52
2.1.6	41.59	15.21	56.80	11.35	68.15	15.57	83.72
2.1.7	6.23	5.12	11.35	(11.35)	0.00	0.00	0.00
2.1.8	4.17	2.71	6.88	0.00	6.88	1.57	8.45
2.1	51.99	23.04	75.03	0.00	75.03	17.14	92.17
Maintenance Costs							
2.2.1	1.03	0.09	1.12	3.69	4.82	1.10	5.91
2.2.2	0.71	0.46	1.17	3.84	5.01	1.14	6.15
2.2.3	1.60	1.24	2.84	9.35	12.20	2.79	14.98
2.2.4	0.75	0.50	1.25	4.11	5.36	1.22	6.59
2.2.5	4.09	2.30	6.39	21.00	27.38	6.25	33.64
2.2.6	5.32	3.41	8.73	(8.73)	0.00	0.00	0.00
2.2.7	7.98	3.59	11.57	9.39	20.96	4.79	25.75
2.2.8	0.26	0.22	0.48	0.39	0.87	0.20	1.07
2.2.9	17.65	9.52	27.17	22.04	49.21	11.24	60.45
2.2.10	12.97	9.07	22.04	(22.04)	0.00	0.00	0.00
2.2	30.62	18.59	49.21	0.00	49.21	11.24	60.45
2.	82.61	41.64	124.24	0.00	124.24	28.38	152.62

Functionalization of
 Ontario Utility O&M
 Year Ended Dec. 31, 2013

 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Cost of Service	Fringe Benefits	Sub-Total	Supervision	Sub-Total	A&G Overhead	Total
Customer Service Costs							
Operating Costs							
3.1.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2	1.96	0.71	2.67	1.14	3.81	0.87	4.68
3.1.3	1.96	0.71	2.67	1.14	3.81	0.87	4.68
3.1.4	8.49	1.12	9.61	4.11	13.72	3.13	16.86
3.1.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.6	10.45	1.83	12.28	5.25	17.53	4.00	21.53
3.1.7	4.52	3.44	7.96	(7.96)	0.00	0.00	0.00
3.1	14.97	5.27	20.24	(2.71)	17.53	4.00	21.53
Maintenance Costs							
3.2.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2	4.04	2.29	6.33	2.71	9.04	2.07	11.11
3.2	4.04	2.29	6.33	2.71	9.04	2.07	11.11
3.	19.01	7.56	26.57	0.00	26.57	6.07	32.64
Sales/Marketing Costs							
4.1	2.35	0.87	3.22	1.16	4.38	1.00	5.39
4.2	0.95	1.56	2.51	0.90	3.41	0.78	4.19
4.3	0.70	1.09	1.79	0.65	2.44	0.56	3.00
4.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	2.38	2.12	4.50	1.62	6.12	1.40	7.52
4.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	0.66	0.51	1.17	0.42	1.58	0.36	1.95
4.7	1.63	1.69	3.32	1.19	4.51	1.03	5.54
4.8	8.67	7.83	16.51	5.95	22.45	5.13	27.58
4.9	3.40	2.55	5.95	(5.95)	0.00	0.00	0.00
4.10	25.60	0.00	25.60	0.00	25.60	5.85	31.45
4.11	5.84	4.55	10.39	0.00	10.39	2.37	12.77
4.	43.51	14.93	58.44	0.00	58.44	13.35	71.79

**Functionalization of
 Ontario Utility O&M
 Year Ended Dec. 31, 2013**
 (millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Cost of Service	Fringe Benefits	Sub-Total	Supervision	Sub-Total	A&G Overhead	Total
Customer Accounting Costs							
5.1	Billing	39.39	1.52	40.91	5.57	46.48	10.62
5.2	Service & Billing Enquiry	9.04	0.00	9.04	1.23	10.27	2.35
5.3	Meter Reading	9.58	0.00	9.58	1.30	10.88	2.49
5.4	Credit & Collection	14.61	0.00	14.61	1.99	16.60	3.79
5.5	Sub-total	72.62	1.52	74.14	10.09	84.23	19.24
5.6	Supervision	9.74	0.35	10.09	(10.09)	0.00	0.00
5.7	Large Volume Customer Care	2.48	0.00	2.48	0.00	2.48	0.00
5.8	Uncollectible Accounts	16.09	0.00	16.09	0.00	16.09	3.68
5.	Total Customer Accounting	100.93	1.87	102.80	0.00	102.80	22.91
6.	Fringe Benefits	96.68	(96.68)	0.00	0.00	0.00	0.00
7.	Admin & Gen Overhead	54.27	25.88	80.15	0.00	80.15	(80.15)
8.	Sub-total A&G and F/B	150.95	(70.80)	80.15	0.00	80.15	(80.15)
9.	Total Operating & Maintenance	1,771.36	0.00	1,771.36	0.00	1,771.36	0.00
10.	Fixed Financing Costs	2.30	0.00	2.30	0.00	2.30	0.00
11.	TOTAL O&M EXPENSE	1,773.66	0.00	1,773.66	0.00	1,773.66	0.00

CLASSIFICATION OF RATE BASE
DEC. 31, 2013

(millions of dollars)

Item No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14
		Total	Specific Classes	Winter Commodity	Annual Commodity	Peak	Seasonal	Annual	Deliverability	Space	Winter	TP Capacity	HP Capacity	LP Capacity	Commodity
GAS SUPPLY															
1.	Gas Supply	264.88	0.00	0.00	16.33	0.00	248.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15
2.	Storage	14.87	0.00	0.00	0.00	0.00	0.00	0.00	9.05	5.82	0.00	0.00	0.00	0.00	0.00
DISTRIBUTION															
3.	Mains	1,755.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332.89	141.09	724.62	0.00
4.	Distribution Reg.	95.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.54	11.25	57.78	0.00
CUSTOMER															
5.	Sales Station	89.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Meters	298.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Services	1,296.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Rental Equipment	5.58	2.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Sales/Marketing	24.35	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.26	1.38	7.09	0.00
10.	Customer Accounting	5.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	HST Revenue	(22.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.	Sub-total	3,828.35	3.14	0.00	16.33	0.00	248.40	0.00	9.05	5.82	0.00	362.70	153.73	789.50	0.15
13.	Unidentifiable	40.81	0.03	0.00	0.17	0.00	2.63	0.00	0.10	0.06	0.00	3.84	1.63	8.37	0.00
15.	CIS	70.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.	Total Classified	3,939.66	3.17	0.00	16.50	0.00	251.03	0.00	9.15	5.88	0.00	366.54	155.35	797.86	0.15

----- GAS SUPPLY -----

----- PRODUCT COSTS -----

----- LOAD BALANCING -----

----- STORAGE COSTS -----

----- DISTRIBUTION COSTS -----

**CLASSIFICATION OF RATE BASE
DEC. 31, 2013**

(millions of dollars)

Item No.	Description	----- CUSTOMER RELATED INVESTMENTS -----											----- NUMBER OF CUSTOMERS -----				
		Col. 15	Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	Col. 23	Col. 24	Col. 25	Col. 26	Col. 23	Col. 24	Col. 25	Col. 26
		Meters	Sales Stations	Services	Customer Plant	Rentals	Commercial/Industrial	Contracts	Direct Purchase	Total	Readings Processed	CIS	HST Revenue				
GAS SUPPLY																	
1.	Gas Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
2.	Storage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
DISTRIBUTION																	
3.	Mains	0.00	0.00	0.00	556.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
4.	Distribution Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
CUSTOMER																	
5.	Sales Station	0.00	89.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
6.	Meters	298.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
7.	Services	0.00	0.00	1,296.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
8.	Rental Equipment	0.00	0.00	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
9.	Sales/Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
10.	Customer Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
11.	HST Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				(22.50)
12.	Sub-total	298.97	89.54	1,296.13	556.53	3.33	0.00	0.00	0.00	17.55	0.00	0.00	0.00				(22.50)
13.	Unidentifiable	3.17	0.95	13.74	5.90	0.04	0.00	0.00	0.00	0.19	0.00	0.00	0.00				0.00
15.	CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.50				0.00
16.	Total Classified	302.14	90.49	1,309.86	562.43	3.36	0.00	0.00	0.00	17.73	0.00	0.00	70.50				(22.50)

CLASSIFICATION OF NET INVESTMENT
DEC. 31, 2013

(millions of dollars)

Item No.	Description	Total	Specific Classes	----- PRODUCT COSTS -----			----- GAS SUPPLY -----			----- LOAD BALANCING -----			----- STORAGE COSTS -----			----- DISTRIBUTION COSTS -----		
				Winter Commodity	Annual Commodity	Peak	Seasonal	Annual	Peak	DSM Annual	Deliverability	Space	Winter	TP Capacity	HP Capacity	LP Capacity	Commodity	
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15	Col. 16			
GAS SUPPLY																		
1.	Gas Supply	(5.11)	0.00	0.00	0.00	0.99	(6.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.05)		
2.	Storage	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.15	0.10	0.00	0.00	0.00	0.00	0.00	0.00		
DISTRIBUTION																		
3.	Mains	132.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.12	10.65	54.68	0.00	0.00		
4.	Distribution Reg.	7.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.09	0.89	4.55	0.00	0.00		
CUSTOMER																		
5.	Sales Station	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
6.	Meters	39.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7.	Services	86.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
8.	Rental Equipment	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
9.	Sales/Marketing	2.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.29	0.12	0.64	0.00	0.00		
10.	Customer Accounting	(14.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
11.	Sub-total	254.63	0.41	0.00	0.00	0.99	(6.12)	0.00	0.15	0.10	0.00	27.51	11.66	59.87	(0.05)			
12.	Unidentifiable	6.26	0.01	0.00	0.00	0.40	0.00	0.00	0.01	0.01	0.00	0.59	0.25	1.28	0.00			
13.	CIS	12.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
14.	Total Classified	273.58	0.42	0.00	0.00	1.39	(6.12)	0.00	0.16	0.11	0.00	28.09	11.91	61.16	(0.05)			

CLASSIFICATION OF NET INVESTMENT
 DEC. 31, 2013

(millions of dollars)

Item No.	Description	CUSTOMER RELATED INVESTMENTS -----										NUMBER OF CUSTOMERS -----					
		Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	Col. 23	Col. 24	Col. 25	Col. 26	Col. 27	Contracts	Direct Purchase	Total	Readings Processed	CIS
		Meters	Sales Stations	Services	Customer Plant	Rentals	Commercial/Industrial										
GAS SUPPLY																	
1.	Gas Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Storage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRIBUTION																	
3.	Mains	0.00	0.00	0.00	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Distribution Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER																	
5.	Sales Station	0.00	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Meters	39.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Services	0.00	0.00	86.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Rental Equipment	0.00	0.00	0.00	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Sales/Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.05	0.00	0.00	0.00
10.	Customer Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14.32)	0.00	0.00	0.00
11.	Sub-total	39.80	4.94	86.22	42.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.27)	0.00	0.00	0.00
12.	Unidentifiable	0.49	0.15	2.11	0.90	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00
13	CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.70
14.	Total Classified	40.28	5.09	88.33	42.90	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.24)	0.00	0.00	12.70

**CLASSIFICATION OF O&M COSTS
 DEC. 31, 2013**

(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	
Item No.	Description	Total	Specific Classes	Winter Commodity	Annual Commodity	System Gas	Bad Debt Commodity	Peak	Seasonal	Transportation Annual	Deliverability	Space	Winter
----- GAS SUPPLY -----													
----- PRODUCT COSTS ----- ----- LOAD BALANCING ----- ----- STORAGE COSTS -----													
GAS SUPPLY													
1.1	Gas Purchased	1,224.37	0.00	0.00	664.63	0.00	0.00	59.04	6.73	482.65	0.00	0.00	0.00
1.2	Stored Gas	150.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91.86	59.01	0.00
1.3	A&G	9.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	1.81	0.00	0.00	0.00	1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.	Total Gas Supply	1,388.61	0.00	0.00	664.63	1.81	0.00	59.04	6.73	482.65	91.86	59.01	0.00
DISTRIBUTION													
OPERATING COSTS													
2.1	Chart Processing	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	District Stations	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	79.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Gas Dispatched	8.46	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS													
2.5	Dist. System Reg.	5.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	6.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.7	Other Meters	14.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.8	Instruments	6.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	25.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.10	Structures	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Total Distribution Costs	152.69	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER SERVICE													
OPERATING COSTS													
3.1	Appliance Inspection	4.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	16.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS													
3.3	Service Lines	11.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Customer Service	32.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SALES/MARKETING													
4.1	Residential	5.39	5.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	4.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	Residential/Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	General Promotion	7.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	1.95	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	5.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	31.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	12.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	71.83	7.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTING													
5.1	Billing	57.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2	Enquiry	12.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3	Readings	13.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.4	Credit	20.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Large Volume Customer Care	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Uncollectibles	19.77	0.00	0.00	0.00	0.00	5.57	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	123.29	0.00	0.00	0.00	0.00	5.57	0.00	0.00	0.00	0.00	0.00	0.00
6.	Total O&M	1,769.08	7.43	0.00	664.63	1.81	5.57	59.04	6.73	482.65	91.86	59.01	0.00
7.	Fixed Financing Costs	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Total O&M Expense	1,773.86	7.43	0.00	664.63	1.81	5.57	59.04	6.73	482.65	91.86	59.01	0.00

**CLASSIFICATION OF O&M COSTS
 DEC. 31, 2013**

(millions of dollars)

	Col. 13	Col. 14	Col. 15	Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	Col. 23	
Item No.	Description	DISTRIBUTION COSTS					CUSTOMER RELATED INVESTMENTS					
		TP Capacity	HP Capacity	LP Capacity	Commodity	Bad Debt Distribution	DSM	Meters	Sales Stations	Services	Customer Plant	Rentals
GAS SUPPLY												
1.1	Gas Purchased	0.00	0.00	0.00	11.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Stored Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	A&G	9.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.	Total Gas Supply	9.46	0.00	0.00	11.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRIBUTION												
OPERATING COSTS												
2.1	Chart Processing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	District Stations	1.14	0.49	2.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	15.09	6.40	32.84	0.00	0.00	0.00	0.00	0.00	25.23	0.00	0.00
2.4	Gas Dispatched	8.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS												
2.5	Dist. System Reg.	1.64	0.70	3.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	0.00	0.00	0.00	0.00	0.00	0.00	6.15	0.00	0.00	0.00	0.00
2.7	Other Meters	0.00	0.00	0.00	0.00	0.00	14.99	0.00	0.00	0.00	0.00	0.00
2.8	Instruments	6.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	2.87	1.22	12.26	0.00	0.00	0.00	0.00	0.00	9.42	0.00	0.00
2.10	Structures	0.23	0.01	0.05	0.01	0.00	0.00	0.01	0.00	0.16	0.04	0.00
2.	Total Distribution Costs	35.93	8.80	51.23	0.01	0.00	0.00	15.00	6.15	0.16	34.68	0.00
CUSTOMER SERVICE												
OPERATING COSTS												
3.1	Appliance Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS												
3.3	Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.11	0.00	0.00	0.00
3.	Total Customer Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.11	0.00	0.00	0.00
SALES/MARKETING												
4.1	Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	Residential/Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	General Promotion	7.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	0.00	0.00	0.00	0.00	0.00	31.46	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	0.00	0.00	0.00	0.00	0.00	12.77	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	7.52	0.00	0.00	0.00	0.00	44.23	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTING												
5.1	Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2	Enquiry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3	Readings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.4	Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Large Volume Customer Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Uncollectibles	0.00	0.00	0.00	0.00	14.20	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	0.00	0.00	0.00	0.00	14.20	0.00	0.00	0.00	0.00	0.00	0.00
6.	Total O&M	52.91	8.80	51.23	11.33	14.20	44.23	15.00	6.15	11.27	34.68	0.00
7.	Fixed Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Total O&M Expense	52.91	8.80	51.23	11.33	14.20	44.23	15.00	6.15	11.27	34.68	0.00

**CLASSIFICATION OF O&M COSTS
 DEC. 31, 2013**

(millions of dollars)

		Col. 24	Col. 25	Col. 26	Col. 27	Col. 28	Col. 29	Col.30
		----- NUMBER OF CUSTOMERS -----						
Item No.	Description	Commercial/ Industrial	Contracts	Direct Purchase	Total	Readings Processed	LV CC	Fixed Financing
GAS SUPPLY								
1.1	Gas Purchased	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Stored Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	A&G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	0.00	0.00	2.11	0.00	0.00	0.00	0.00
1.	Total Gas Supply	0.00	0.00	2.11	0.00	0.00	0.00	0.00
DISTRIBUTION								
OPERATING COSTS								
2.1	Chart Processing	0.00	0.00	0.00	0.00	0.08	0.00	0.00
2.2	District Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Gas Dispatched	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS								
2.5	Dist. System Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.7	Other Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.8	Instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.10	Structures	0.00	0.00	0.00	0.56	0.00	0.00	0.00
2.	Total Distribution Costs	0.00	0.00	0.00	0.56	0.08	0.00	0.00
CUSTOMER SERVICE								
OPERATING COSTS								
3.1	Heating Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	0.00	0.00	0.00	16.86	0.00	0.00	0.00
MAINTENANCE COSTS								
3.3	Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Customer Service	0.00	0.00	0.00	21.54	0.00	0.00	0.00
SALES/MARKETING								
4.1	Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	4.19	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	3.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	Residential/Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	General Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	0.00	5.54	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	7.19	5.54	0.00	0.00	0.00	0.00	0.00
CUSTOMER ACCOUNTING								
5.1	Billing	0.00	0.00	0.00	57.12	0.00	0.00	0.00
5.2	Enquiry	0.00	0.00	0.00	12.62	0.00	0.00	0.00
5.3	Readings	0.00	0.00	0.00	0.00	13.38	0.00	0.00
5.4	Credit	0.00	0.00	0.00	20.40	0.00	0.00	0.00
5.5	Large Volume Customer Care	0.00	0.00	0.00	0.00	0.00	2.48	0.00
5.6	Uncollectibles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	0.00	0.00	0.00	90.14	13.38	0.00	0.00
6.	Total O&M	7.19	5.54	2.11	112.24	13.46	0.00	0.00
7.	Fixed Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	2.30
8.	Total O&M Expense	7.19	5.54	2.11	112.24	13.46	2.48	2.30

ALLOCATION OF RATE BASE
 DEC. 31, 2013
 (millions of dollars)

ITEM NO. DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	FACTORS EXHIBIT G2.6.3*
	BASE	1	6	9	100	110	115	125	135	145	170	200	300	300 Int	
SUPPLY COST															
PRODUCT COSTS															
1.1 Annual Commodity	16.50	9.44	6.42	0.00	0.00	0.15	0.01	0.00	0.00	0.06	0.13	0.29	0.00	0.00	1.1
1 Total Gas Cost	16.50	9.44	6.42	0.00	0.00	0.15	0.01	0.00	0.00	0.06	0.13	0.29	0.00	0.00	
PIPELINE TRANS.															
2.1 Peak	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1
2.2 Seasonal	251.03	118.13	119.23	0.00	0.00	2.82	0.85	0.00	0.00	2.29	4.31	3.41	0.00	0.00	3.2
2.3 Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.2
2 Total Pipeline Trans. Cost	251.03	118.13	119.23	0.00	0.00	2.82	0.85	0.00	0.00	2.29	4.31	3.41	0.00	0.00	
FACILITIES' COSTS															
STORAGE FACILITIES															
3.1 Deliverability	9.15	5.19	3.77	0.00	0.00	0.07	0.03	0.00	0.00	0.00	0.00	0.09	0.00	0.00	3.1
3.2 Space	5.88	2.77	2.79	0.00	0.00	0.07	0.02	0.00	0.00	0.05	0.10	0.08	0.00	0.00	3.2
3 Total Storage	15.03	7.96	6.56	0.00	0.00	0.14	0.05	0.00	0.00	0.05	0.10	0.17	0.00	0.00	
DISTRIBUTION FACILITIES															
4.1 Capacity TP	366.59	171.30	144.33	0.01	0.00	6.50	5.62	32.73	0.02	1.26	0.78	3.96	0.08	0.00	2.1
4.2 Capacity HP	155.38	80.60	67.91	0.01	0.00	3.06	2.64	0.00	0.01	0.59	0.37	0.00	0.04	0.14	2.2
4.3 Capacity LP	795.72	416.30	350.77	0.03	0.00	15.80	6.86	0.00	0.06	3.06	1.89	0.00	0.20	0.75	2.3
4.4 Commodity	0.15	0.06	0.06	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.01	0.00	0.00	0.00	1.3
4.5 Customer Plant	564.50	520.21	44.17	0.00	0.00	0.06	0.01	0.00	0.01	0.03	0.01	0.00	0.00	0.00	2.4
4 Total Distribution	1,882.34	1,188.47	607.25	0.05	0.00	25.42	15.14	32.73	0.10	4.95	3.05	3.96	0.32	0.89	
CUSTOMER RELATED															
5.1 Meters	302.14	174.44	123.38	0.02	0.00	1.22	0.18	1.74	0.23	0.64	0.23	0.00	0.04	0.01	4.1
5.2 Sales Stations	90.49	6.82	77.30	0.03	0.00	2.66	0.54	0.00	1.29	0.72	1.02	0.00	0.06	0.06	4.2
5.3 Services	1,309.86	1,173.01	134.87	0.01	0.00	0.69	0.17	0.07	0.17	0.44	0.40	0.00	0.03	0.01	4.3
5.4 Rentals	3.36	0.67	2.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.4
5.5 Comm./Ind. Customers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.6
5.6 Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.7
5.7 Direct Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.11
5.8 Total Customers	17.73	16.34	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5
5.9 Specific Classes	3.17	1.11	0.65	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.8 & 4.9
5.10 Readings Processed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.1
5.11 HST Revenue	(22.50)	(12.88)	(8.76)	(0.01)	0.00	(0.21)	(0.01)	0.00	(0.00)	(0.08)	(0.17)	(0.39)	0.00	0.00	
5 Total Customer Related	1,704.26	1,359.52	331.53	1.47	0.00	4.36	0.88	1.81	1.68	1.73	1.48	(0.39)	0.13	0.08	
6 Total Rate Base	3,869.16	2,683.51	1,070.98	1.52	0.00	32.89	16.93	34.54	1.79	9.07	9.06	7.43	0.45	0.97	
7 CIS	70.50	64.97	5.52	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5
8 Total Rate Base + CIS	3,939.66	2,748.48	1,076.50	1.52	0.00	32.90	16.93	34.54	1.79	9.08	9.06	7.43	0.45	0.97	

* G2.6.3 refers to Exhibit G2, Tab 6, Schedule 3.

ALLOCATION OF RETURN & TAXES
 DEC. 31, 2013

(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15
		RATE	RETURN	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE
		BASE	& TAXES	1	6	9	100	110	115	125	135	145	170	200	300	300 Int
SUPPLY COST																
PRODUCT COSTS																
1.1	Annual Commodity	16.50	1.31	0.75	0.51	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.02	0.00	0.00
1	Total Gas Cost	16.50	1.31	0.75	0.51	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.02	0.00	0.00
PIPELINE TRANS.																
2.1	Peak	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	Seasonal	251.03	19.89	9.36	9.45	0.00	0.00	0.22	0.07	0.00	0.00	0.18	0.34	0.27	0.00	0.00
2.3	Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Total Pipeline Trans. Cost	251.03	19.89	9.36	9.45	0.00	0.00	0.22	0.07	0.00	0.00	0.18	0.34	0.27	0.00	0.00
FACILITIES' COSTS																
STORAGE FACILITIES																
3.1	Deliverability	9.15	0.72	0.41	0.30	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
3.2	Space	5.88	0.47	0.22	0.22	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00
3	Total Storage	15.03	1.19	0.63	0.52	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00
DISTRIBUTION FACILITIES																
4.1	Capacity TP	366.59	29.04	13.57	11.43	0.00	0.00	0.51	0.45	2.59	0.00	0.10	0.06	0.31	0.01	0.00
4.2	Capacity HP	155.38	12.31	6.39	5.38	0.00	0.00	0.24	0.21	0.00	0.00	0.05	0.03	0.00	0.00	0.01
4.3	Capacity LP	795.72	63.04	32.98	27.79	0.00	0.00	1.25	0.54	0.00	0.00	0.24	0.15	0.00	0.02	0.06
4.4	Commodity	0.15	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Customer Plant	564.50	44.72	41.21	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Distribution	1,882.34	149.12	94.15	48.11	0.00	0.00	2.01	1.20	2.59	0.01	0.39	0.24	0.31	0.03	0.07
CUSTOMER RELATED																
5.1	Meters	302.14	23.94	13.82	9.77	0.00	0.00	0.10	0.01	0.14	0.02	0.05	0.02	0.00	0.00	0.00
5.2	Sales Stations	90.49	7.17	0.54	6.12	0.00	0.00	0.21	0.04	0.00	0.10	0.06	0.08	0.00	0.00	0.00
5.3	Services	1,309.86	103.77	92.93	10.68	0.00	0.00	0.05	0.01	0.01	0.01	0.04	0.03	0.00	0.00	0.00
5.4	Rentals	3.36	0.27	0.05	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Comm./Ind. Customers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.7	Direct Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.8	Total Customers	17.73	1.40	1.29	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.9	Specific Classes	3.17	0.25	0.09	0.05	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.10	Readings Processed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.11	HST Revenue	(22.50)	(1.78)	(1.02)	(0.69)	(0.00)	0.00	(0.02)	(0.00)	0.00	(0.00)	(0.01)	(0.01)	(0.03)	0.00	0.00
5	Total Customer Related	1,704.26	135.02	107.70	26.26	0.12	0.00	0.35	0.07	0.14	0.13	0.14	0.12	(0.03)	0.01	0.01
6	CIS	70.50	12.70	11.70	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Total Facilities	3,939.66	319.23	224.30	85.84	0.12	0.00	2.61	1.34	2.74	0.14	0.72	0.72	0.59	0.04	0.08

ALLOCATION OF TOTAL COST OF SERVICE

DEC. 31, 2013

(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1 O&M COSTS	Col. 2 NET INV. COSTS	Col. 3 TOTAL	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15	Col. 16	Col. 17 DIRECT PURCHASE	ALLOCATION FACTORS EXHIBIT G2.6.3 *	
					1	6	9	100	110	115	125	135	145	170	200	300 firm	300Int			
SUPPLY COSTS																				
PRODUCT COSTS																				
1.1	Annual Commodity	664.63	0.09	664.72	380.41	258.69	0.17	0.00	6.20	0.26	0.00	0.06	2.31	5.09	11.54	0.00	0.00	0.00	1.1	
1.2	Bad Debt Commodity	5.61	0.00	5.61	2.71	2.87	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	1.5	
1.3	System Gas Fee	1.81	0.00	1.81	1.04	0.70	0.00	0.00	0.02	0.00	0.00	0.00	0.01	0.01	0.03	0.00	0.00	0.00		
1	Total Gas Cost	672.05	0.09	672.14	384.16	262.26	0.17	0.00	6.22	0.26	0.00	0.06	2.34	5.10	11.57	0.00	0.00	0.00		
PIPELINE TRANS.																				
2.1	Peak	59.04	0.00	59.04	37.61	27.33	0.00	0.00	0.53	0.21	0.00	0.00	0.00	0.00	0.62	0.00	0.00	0.00	3.1	
2.2	Seasonal	6.73	1.39	8.12	3.82	3.86	0.00	0.00	0.09	0.03	0.00	0.00	0.07	0.14	0.11	0.00	0.00	0.00	3.2	
2.3	Annual - Transportation	482.65	0.00	482.65	254.98	204.07	0.11	0.00	7.63	0.76	0.00	1.21	2.48	4.11	7.30	0.00	0.00	0.00	1.2	
2.4	Interruptible Credit	0.00	0.00	(7.26)	(2.55)	(2.54)	(0.00)	0.00	0.00	0.00	0.00	0.00	(0.84)	(6.23)	(0.20)	0.00	0.00	0.00	1.2	
2.5	TS Revenue	0.00	(6.12)	(6.12)	(2.55)	(2.54)	(0.00)	0.00	(0.26)	(0.29)	0.00	(0.03)	(0.06)	(0.28)	(0.09)	0.00	0.00	0.00		
2	Total Pipeline Trans. Cost	548.43	(4.73)	543.70	293.86	232.71	0.11	0.00	8.00	0.71	0.00	1.18	1.64	(2.25)	7.75	0.00	0.00	0.00		
FACILITIES COSTS																				
STORAGE FACILITIES																				
3.1	Deliverability	91.86	0.16	92.49	52.47	38.12	0.00	0.00	0.74	0.29	0.00	0.00	0.00	0.00	0.87	0.00	0.00	0.00	3.1	
3.2	Space	59.01	0.11	59.11	27.82	28.07	0.00	0.00	0.67	0.20	0.00	0.00	0.54	1.01	0.80	0.00	0.00	0.00	3.2	
3.3	Seasonal Credit	0.00	0.00	(0.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.47)	0.00	0.00	0.00	0.00	0.00	0.00		
3	Total Storage	150.87	0.27	151.14	80.29	66.20	0.00	0.00	1.41	0.49	0.00	(0.47)	0.54	1.01	1.67	0.00	0.00	0.00		
DISTRIBUTION FACILITIES																				
4.1	Capacity TP	52.88	28.10	80.98	37.84	31.88	0.00	0.00	1.44	1.24	7.23	0.01	0.28	0.17	0.87	0.02	0.00	0.00	2.1	
4.2	Capacity HP	8.80	11.91	20.71	10.74	9.05	0.00	0.00	0.41	0.35	0.00	0.00	0.08	0.05	0.00	0.01	0.02	0.00	2.2	
4.3	Capacity LP	51.06	60.99	112.05	58.62	49.40	0.00	0.00	2.22	0.97	0.00	0.01	0.43	0.27	0.00	0.03	0.11	0.00	2.3	
4.4	Commodity	11.33	(0.05)	11.28	4.71	4.69	0.00	0.00	0.48	0.53	0.00	0.05	0.15	0.51	0.16	0.00	0.00	0.00	1.2	
4.5	Bad Debt Distribution	14.15	0.00	14.15	7.24	6.84	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.00		
4.6	Customer Plant	34.79	43.06	77.85	71.74	6.09	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.4	
4.7	DSM - Program	31.45	0.00	31.45	12.64	15.43	0.00	0.00	1.29	0.35	0.06	0.10	0.77	0.78	0.02	0.00	0.00	0.00		
4.8	DSM - General	12.77	0.00	12.77	4.81	6.51	0.00	0.00	0.56	0.15	0.02	0.04	0.33	0.34	0.01	0.00	0.00	0.00		
4	Total Distribution	217.23	144.01	361.25	208.36	129.89	0.01	0.00	6.41	3.59	7.30	0.21	2.11	2.11	1.06	0.06	0.12	0.00		
CUSTOMER RELATED																				
5.1	Meters	14.99	40.28	55.27	31.91	22.57	0.00	0.00	0.22	0.03	0.32	0.04	0.12	0.04	0.00	0.01	0.00	0.00	4.1	
5.2	Sales Stations	6.15	5.09	11.24	0.85	9.60	0.00	0.00	0.33	0.07	0.00	0.16	0.09	0.13	0.00	0.01	0.01	0.00	4.2	
5.3	Services	11.26	88.33	99.59	89.19	10.25	0.00	0.00	0.05	0.01	0.01	0.01	0.03	0.03	0.00	0.00	0.00	0.00	4.3	
5.4	Rentals	0.00	0.36	0.36	0.07	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.4	
5.5	Comm./Ind. Customers	7.18	0.00	7.18	0.00	7.16	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.6	
5.7	Direct Purchase	2.11	0.00	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.11	
5.8	Total Customers	112.19	(13.24)	98.95	91.18	7.74	0.00	0.00	0.01	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	4.5	
5.9	Specific Classes	7.43	0.42	7.84	5.57	1.33	0.85	0.00	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5.10	Readings Processed	13.45	0.00	13.45	12.32	1.11	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.8 & 4.9	
5.11	Large Volume Customer Care	2.48	0.00	2.48	0.00	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5	
5.12	Financing Costs	2.30	0.00	2.30	1.60	0.64	0.00	0.00	0.02	0.01	0.02	0.00	0.01	0.01	0.00	0.00	0.00	0.00	5	
5.13	CIS Depreciation	0.00	12.70	12.70	11.70	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5	Total Customer Related	185.08	133.93	319.02	244.39	64.18	0.86	0.00	3.28	0.52	0.50	0.72	1.67	0.71	0.02	0.04	0.02	2.11		
6.1	Return	265.20	0.00	265.20	183.93	73.41	0.10	0.00	2.25	1.16	2.37	0.12	0.62	0.62	0.51	0.03	0.07	0.00	5	
6.2	Taxes	41.33	0.00	41.33	28.66	11.44	0.02	0.00	0.35	0.18	0.37	0.02	0.10	0.10	0.08	0.00	0.01	0.00	5	
6.3	CIS Return	4.60	0.00	4.60	4.24	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5	
6.4	CIS Tax	8.10	0.00	8.10	7.46	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5	
6	Return and Taxes	319.23	0.00	319.23	224.30	85.84	0.12	0.00	2.61	1.34	2.74	0.14	0.72	0.72	0.59	0.04	0.08	0.00		
7	Total Facilities	872.41	278.22	1,150.63	757.33	346.10	0.99	0.00	13.71	5.94	10.54	0.61	5.05	4.55	3.34	0.14	0.22	2.11		
8	Total Cost of Service	2,092.88	273.58	2,366.47	1,435.35	841.08	1.27	0.00	27.92	6.91	10.54	1.84	9.03	7.40	22.66	0.14	0.22	2.11		

**CLASSIFICATION OF
 TRANSPORTATION COSTS**

(\$000)

Item No.	Description	Col. 1 Total	Col. 2 Peak	Col. 3 Seasonal	Col. 4 Annual Delivery	Col. 5 Annual Commodity
FT TCPL						
1.1	Demand	310,420.0	50,567.3	0.0	259,852.8	0.0
1.2	Commodity	24,300.0	4,245.6	0.0	20,054.4	0.0
1.3	Unutilized Transport. Cost	0.0	0.0	0.0	0.0	0.0
Alliance						
2.1	Demand	41,106.1	0.0	0.0	41,106.1	0.0
2.2	Commodity	0.0	0.0	0.0	0.0	0.0
3	Vector Demand	64,624.2	0.0	0.0	64,624.2	0.0
4	US Transportation	0.0	0.0	0.0	0.0	0.0
5	NOVA Demand	6,757.9	0.0	0.0	6,757.9	0.0
6	Michcon/ANR/Link	0.0	0.0	0.0	0.0	0.0
OTHER						
7.1	Fuel	7,953.2	0.0	0.0	0.0	7,953.2
7.2	Delivery Pr. Diff	0.0	0.0	0.0	0.0	0.0
7.3	Upstream Diff.	0.0	0.0	0.0	0.0	0.0
8	Total	455,161.4	54,812.9	0.0	392,395.3	7,953.2

**CLASSIFICATION OF
STORAGE AND TRANSPORTATION**

(\$000)

Item No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
		<u>Tecumseh</u> O&M	Annual Cost	<u>Deliver-</u> ability	<u>Seasonal</u> Space	Winter	<u>Annual</u> Commodity
TECUMSEH							
TRANSMISSION							
1.1	Annual Demand	6,142.1	6,142.1	0.0	6,142.1	0.0	0.0
1.2	Daily Demand	11,226.1	11,226.1	11,226.1	0.0	0.0	0.0
1.3	In/out	4,379.5	4,379.5	0.0	4,379.5	0.0	0.0
1.4	Fuel	3,584.4	3,584.4	0.0	3,584.4	0.0	0.0
1.5	Transactional Services Revenues	(3,376.9)	(3,376.9)	(2,026.1)	(1,350.7)	0.0	0.0
		-----	-----	-----	-----	-----	-----
1.	Total Transmission	21,955.2	21,955.2	9,200.0	12,755.3	0.0	0.0
STORAGE							
2.1	Annual Demand	5,942.5	5,942.5	0.0	5,942.5	0.0	0.0
2.2	Daily Demand	10,980.1	10,980.1	10,980.1	0.0	0.0	0.0
2.3	In/out	722.8	722.8	0.0	722.8	0.0	0.0
2.4	Transactional Services Revenues	(2,623.1)	(2,623.1)	(1,573.9)	(1,049.3)	0.0	0.0
		-----	-----	-----	-----	-----	-----
2.	Total Storage	15,022.2	15,022.2	9,406.3	5,616.0	0.0	0.0
3.	Total Tecumseh	36,977.5	36,977.5	18,606.2	18,371.3	0.0	0.0
UNION GAS							
STORAGE							
4.1	Space		9,120.0	0.0	9,120.0	0.0	0.0
4.2	Peak		11,146.6	11,146.6	0.0	0.0	0.0
4.3	Injection		126.0	0.0	126.0	0.0	0.0
4.4	Withdrawal		121.2	0.0	121.2	0.0	0.0
	Chatham D		131.9	0.0	131.9	0.0	0.0
			-----	-----	-----	-----	-----
4.	Total Storage		20,645.7	11,146.6	9,499.1	0.0	0.0
TRANSMISSION							
5.1	Demand with comp.		62,227.2	38,773.2	23,454.0	0.0	0.0
5.2	Company Production M13		0.0	0.0	0.0	0.0	0.0
5.3	US Trns. C1		0.0	0.0	0.0	0.0	0.0
5.4	Fuel		16,932.8	10,550.7	6,382.1	0.0	0.0
5.5	Interruptible Margin Rebate		0.0	0.0	0.0	0.0	0.0
			-----	-----	-----	-----	-----
5.	Total Transportation		79,160.0	49,323.9	29,836.1	0.0	0.0
6.	SNG Premium		0.0	0.0	0.0	0.0	0.0
DEHYDRATION							
7.1	Demand		997.7	997.7	0.0	0.0	0.0
7.2	Commodity		189.5	0.0	189.5	0.0	0.0
			-----	-----	-----	-----	-----
7.	Total Dehydration		1,187.2	997.7	189.5	0.0	0.0
8.	Total Union		100,992.9	61,468.2	39,524.7	0.0	0.0
TRANSCANADA							
9.1	STS and Other		10,061.4	10,061.4	0.0	0.0	0.0
			-----	-----	-----	-----	-----
9.	Total TransCanada		10,061.4	10,061.4	0.0	0.0	0.0
			-----	-----	-----	-----	-----
10.	TOTAL STORAGE & TRANSP.	36,977.5	148,031.9	90,135.9	57,896.0	0.0	0.0
11.	Less Union M13		0.0	0.0	0.0	0.0	0.0
12.	Less Union C1		0.0	0.0	0.0	0.0	0.0
			-----	-----	-----	-----	-----
13.	COST TO OPERATIONS	36,977.5	148,031.9	90,135.9	57,896.0	0.0	0.0

ALLOCATION FACTORS
 DEC. 31, 2013

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15
FACTOR	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	Direct
TOTAL	1	100	6	9	100	110	115	125	135	145	170	200	300 Firm	300 Int	Purchase
COMMODITY RESPONSIBILITY															
1.1 Annual Sales	7,157.1	4,096.0	2,785.3	1.8	0.0	66.8	2.8	0.0	0.6	24.9	54.8	124.2	0.0	0.0	0.0
1.2 Bundled Annual Deliveries	11,473.3	4,792.0	4,764.9	2.0	0.0	487.6	539.4	0.0	55.2	152.8	516.4	163.1	0.0	0.0	0.0
1.3 Total Annual Deliveries	11,504.3	4,792.0	4,764.9	2.0	0.0	487.6	539.4	0.0	55.2	152.8	516.4	163.1	0.0	31.0	0.0
1.4 Bundled Peak Delivery	101,313.0	51,995.8	43,810.8	1.0	0.0	1,973.0	1,706.1	0.0	7.1	382.7	235.9	1,200.5	0.0	0.0	0.0
1.5 System Gas Sales	7,157.1	4,096.0	2,785.3	1.8	0.0	66.8	2.8	0.0	0.6	24.9	54.8	124.2	0.0	0.0	0.0
DISTRIBUTION CAPACITY RESPONSIBILITY															
2.1 Delivery Demand TP	111,276.6	51,995.8	43,810.8	4.0	0.0	1,973.0	1,706.1	9,935.4	7.1	382.7	235.9	1,200.5	25.2	0.0	0.0
2.2 Delivery Demand HP	100,234.2	51,995.8	43,810.8	4.0	0.0	1,973.0	1,706.1	0.0	7.1	382.7	235.9	0.0	25.2	93.5	0.0
2.3 Delivery Demand LP	99,385.1	51,995.8	43,810.8	4.0	0.0	1,973.0	857.1	0.0	7.1	382.7	235.9	0.0	25.2	93.5	0.0
2.4 Cust. Rel Plant	2,025,462	1,866,534	158,495	9	0	201	30	5	38	108	38	1	2	1	0.0
STORAGE RESPONSIBILITY															
3.1 Deliverability	52.8	30.0	21.8	0.0	0.0	0.4	0.2	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0
3.2 Space	2,857.8	1,344.8	1,357.3	0.0	0.0	32.2	9.7	0.0	0.0	26.0	49.0	38.8	0.0	0.0	0.0
CUSTOMER RESPONSIBILITY															
4.1 Meters	404,900.0	233,775.5	165,347.1	27.5	0.0	1,630.5	244.2	2,332.2	309.3	859.5	309.3	0.0	56.8	8.1	0.0
4.2 Sales Stations	182,150.0	13,722.3	155,593.8	56.0	0.0	5,348.0	1,090.0	0.0	2,592.6	1,452.1	2,048.8	0.0	123.9	122.4	0.0
4.3 Services	2,235,900.0	2,002,293.1	230,221.6	20.4	0.0	1,179.0	282.0	121.0	281.7	755.1	683.6	0.0	44.6	18.0	0.0
4.4 Rental Equipment	0.3	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.5 Total Customer Count	2,025,462	1,866,534	158,495	9	0	201	30	5	38	108	38	1	2	1	0.0
4.6 Comm/Ind. Customer Count	158,928	0	158,495	9	0	201	30	5	38	108	38	1	2	1	0.0
4.7 Contracts	424	0	0	0	0	201	30	5	38	108	38	1	2	1	0.0
4.8 Chart Readings non AMR per Year	74,351	0	72,166	120	0	156	0	0	60	389	365	0	730	365	0.0
4.9 Chart Readings AMR per Year	2,613	0	2,150	7	0	199	35	5	37	134	46	0	0	0	0.0
4.10 Meter Readings per Year	12,150,162	11,199,204	950,958	0	0	0	0	0	0	0	0	0	0	0	0.0
4.11 Direct Purchase Customers	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1.0
5. Rate Base	3,869.2	2,683.5	1,071.0	1.5	0.0	32.9	16.9	34.5	1.8	9.1	9.1	7.4	0.5	1.0	0.0

ALLOCATION PERCENTAGES
 DEC. 31, 2013

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15	
FACTOR	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	Direct	
TOTAL	1	6	9	100	110	115	125	135	145	170	200	300	300	300 Int	Purchase	
COMMODITY RESPONSIBILITY																
1.1 Annual Sales	1.0000	0.5723	0.3892	0.0003	0.0000	0.0093	0.0004	0.0000	0.0001	0.0035	0.0077	0.0174	0.0000	0.0000	0.0000	
1.2 Bundled Annual Deliveries	1.0000	0.4177	0.4153	0.0002	0.0000	0.0425	0.0470	0.0000	0.0048	0.0133	0.0450	0.0142	0.0000	0.0000	0.0000	
1.3 Total Annual Deliveries	1.0000	0.4165	0.4142	0.0002	0.0000	0.0424	0.0469	0.0000	0.0048	0.0133	0.0449	0.0142	0.0000	0.0000	0.0000	
1.4 Bundled Peak Delivery	1.0000	0.5132	0.4324	0.0000	0.0000	0.0195	0.0168	0.0000	0.0001	0.0038	0.0023	0.0118	0.0000	0.0000	0.0000	
1.5 System Gas Sales	1.0000	0.5723	0.3892	0.0003	0.0000	0.0093	0.0004	0.0000	0.0001	0.0035	0.0077	0.0174	0.0000	0.0000	0.0000	
DISTRIBUTION CAPACITY RESPONSIBILITY																
2.1 Delivery Demand TP	1.0000	0.4673	0.3937	0.0000	0.0000	0.0177	0.0153	0.0893	0.0001	0.0034	0.0021	0.0108	0.0002	0.0000	0.0000	
2.2 Delivery Demand HP	1.0000	0.5187	0.4371	0.0000	0.0000	0.0197	0.0170	0.0000	0.0001	0.0038	0.0024	0.0000	0.0003	0.0009	0.0000	
2.3 Delivery Demand LP	1.0000	0.5232	0.4408	0.0000	0.0000	0.0199	0.0096	0.0000	0.0001	0.0039	0.0024	0.0000	0.0003	0.0009	0.0000	
2.4 Cust. Rel Plant	1.0000	0.9215	0.0763	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	
STORAGE RESPONSIBILITY																
3.1 Deliverability	1.0000	0.5673	0.4122	0.0000	0.0000	0.0080	0.0031	0.0000	0.0000	0.0000	0.0000	0.0094	0.0000	0.0000	0.0000	
3.2 Space	1.0000	0.4706	0.4749	0.0000	0.0000	0.0113	0.0034	0.0000	0.0000	0.0091	0.0172	0.0136	0.0000	0.0000	0.0000	
CUSTOMER RESPONSIBILITY																
4.1 Meters	1.0000	0.5774	0.4084	0.0001	0.0000	0.0040	0.0006	0.0058	0.0008	0.0021	0.0008	0.0000	0.0001	0.0000	0.0000	
4.2 Sales Stations	1.0000	0.0753	0.8542	0.0003	0.0000	0.0294	0.0060	0.0000	0.0142	0.0080	0.0112	0.0000	0.0007	0.0007	0.0000	
4.3 Services	1.0000	0.8955	0.1030	0.0000	0.0000	0.0005	0.0001	0.0001	0.0001	0.0003	0.0003	0.0000	0.0000	0.0000	0.0000	
4.4 Rental Equipment	1.0000	0.2000	0.8000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
4.5 Total Customer Count	1.0000	0.9215	0.0763	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	
4.6 Comm/Ind. Customer Count	1.0000	0.0000	0.9973	0.0001	0.0000	0.0013	0.0002	0.0000	0.0002	0.0007	0.0002	0.0000	0.0000	0.0000	0.0000	
4.7 Contracts	1.0000	0.0000	0.0000	0.0000	0.0000	0.4741	0.7008	0.0118	0.0896	0.2547	0.0896	0.0024	0.0047	0.0024	0.0000	
4.8 Chart Readings non AMR per Year	1.0000	0.0000	0.9706	0.0016	0.0000	0.0021	0.0000	0.0000	0.0008	0.0052	0.0049	0.0000	0.0098	0.0049	0.0000	
4.9 Chart Readings AMR per Year	1.0000	0.0000	0.8228	0.0027	0.0000	0.0762	0.0134	0.0019	0.0142	0.0513	0.0176	0.0000	0.0000	0.0000	0.0000	
4.10 Meter Readings per Year	1.0000	0.9217	0.0763	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
4.11 Separation Expense Allocator	1.0000	0.7750	0.2250	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
4.12 Direct Purchase Customers	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	
5. Rate Base	1.0000	0.6936	0.2768	0.0004	0.0000	0.0085	0.0044	0.0089	0.0005	0.0023	0.0023	0.0019	0.0001	0.0003	0.0000	

Allocation of DSM Program and General Costs Including Fringe Benefits and A&G

DEC. 31, 2013

(millions of dollars)

	<u>RATE 1</u>	<u>RATE 6</u>	<u>RATE 9</u>	<u>RATE 100</u>	<u>RATE 110</u>	<u>RATE 115</u>	<u>RATE 125</u>	<u>RATE 135</u>	<u>RATE 145</u>	<u>RATE 170</u>	<u>RATE 200</u>	<u>RATE 300</u>
Total												
DSM Program and General Costs	7.56	13.50	0.00	0.00	1.24	0.32	0.00	0.09	0.74	0.75	0.00	0.00
DSM Low Income Program and General Costs	4.93	2.04	0.00	0.00	0.07	0.04	0.05	0.01	0.05	0.04	0.02	0.00
Fringe Benefits	1.71	2.32	0.00	0.00	0.20	0.05	0.01	0.02	0.12	0.12	0.00	0.00
A&G	3.25	4.09	0.00	0.00	0.35	0.09	0.01	0.03	0.21	0.21	0.00	0.00
Total Fully-Allocated DSM Costs	17.46	21.95	0.00	0.00	1.85	0.50	0.07	0.14	1.11	1.12	0.03	0.00

Breakdown of DSM Program and General Costs:

DSM Program Costs	6.06	10.81	0.00	0.00	0.99	0.25	0.00	0.08	0.59	0.60	0.00	0.00
DSM Low Income Program Costs	4.23	1.75	0.00	0.00	0.06	0.03	0.05	0.00	0.04	0.03	0.02	0.00
Program Costs Subtotal	10.29	12.56	0.00	0.00	1.05	0.29	0.05	0.08	0.63	0.63	0.02	0.00
A&G	2.36	2.88	0.00	0.00	0.24	0.07	0.01	0.02	0.14	0.15	0.00	0.00
Total	12.64	15.43	0.00	0.00	1.29	0.35	0.06	0.10	0.77	0.78	0.02	0.00
DSM General Costs	1.51	2.69	0.00	0.00	0.25	0.06	0.00	0.02	0.15	0.15	0.00	0.00
DSM Low Income General Costs	0.69	0.29	0.00	0.00	0.01	0.01	0.01	0.00	0.01	0.01	0.00	0.00
General Costs Subtotal	2.20	2.98	0.00	0.00	0.26	0.07	0.01	0.02	0.15	0.16	0.00	0.00
Fringe Benefits	1.71	2.32	0.00	0.00	0.20	0.05	0.01	0.02	0.12	0.12	0.00	0.00
A&G	0.90	1.21	0.00	0.00	0.10	0.03	0.00	0.01	0.06	0.06	0.00	0.00
Total	4.81	6.51	0.00	0.00	0.56	0.15	0.02	0.04	0.33	0.34	0.01	0.00
Total	17.46	21.95	0.00	0.00	1.85	0.50	0.07	0.14	1.11	1.12	0.03	0.00

TECUMSEH GAS
 FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE
 2013 TEST YEAR

(\$000)

Item No.	Description	Functional Allocation I/C	FUNCTIONALIZATION			CLASSIFICATION			Col. 10	Col. 11	Col. 12	Col. 13
			Pool	Transmission & Compression	Pool Storage Space	Transmission & Compression	Pool Storage Space					
			Net Investment Avg. of Mnthly Avg.	Net Investment Avg. of Mnthly Avg.	Net Investment Avg. of Mnthly Avg.	Annual Demand	Daily Demand	Annual Demand	Daily Demand	Annual Demand	Daily Demand	
1.1	Transmission Lines	100%	6,907.7	6,907.7	6,907.7	60%	4,144.6	2,763.1	40%	4,144.6	0.0	
1.2	Compressor Equipment	100%	62,439.5	62,439.5	62,439.5	60%	37,463.7	24,975.8	40%	37,463.7	0.0	
1.3	Structures & Improvements	100%	10,393.5	10,393.5	10,393.5	60%	6,236.1	4,157.4	40%	6,236.1	0.0	
1.4	Office and Plant Equipment	100%	1,615.7	1,615.7	1,615.7	60%	989.4	646.3	40%	989.4	0.0	
1.5	Land	100%	2,973.3	2,973.3	2,973.3	60%	1,784.0	1,189.3	40%	1,784.0	0.0	
1.6.1	Allowance for - Mat'ls & Supplies	100%	2,460.3	2,460.3	2,460.3	60%	1,476.2	984.1	40%	1,476.2	0.0	
1.6.2	Working Capital - Working Cash Allow.	100%	1,400.0	1,400.0	1,400.0	60%	840.0	560.0	40%	840.0	0.0	
1.7	Provision for LUF	69%	0.0	0.0	0.0	60%	0.0	0.0	40%	0.0	0.0	
1.			88,190.0	88,190.0	88,190.0		52,914.0	35,276.0		52,914.0		
2.1	Field Lines	0%	32,247.1	32,247.1	32,247.1	60%	0.0	0.0	40%	32,247.1	19,348.3	
2.2	Wells	0%	30,142.2	30,142.2	30,142.2	60%	0.0	0.0	40%	30,142.2	18,085.3	
2.3	Well Equipment	0%	4,137.5	4,137.5	4,137.5	60%	0.0	0.0	40%	4,137.5	2,482.5	
2.4	Measuring & Regulating	0%	7,966.2	7,966.2	7,966.2	60%	0.0	0.0	40%	7,966.2	4,779.7	
2.5	Gas Storage Rights	0%	16,902.7	16,902.7	16,902.7	60%	0.0	0.0	40%	16,902.7	10,141.6	
2.6	Petroleum and Natural Gas Leases	0%	40,826.4	40,826.4	40,826.4	60%	0.0	0.0	40%	40,826.4	0.0	
2.7	Base Pressure Gas	0%	0.0	0.0	0.0	60%	0.0	0.0	40%	0.0	0.0	
2.8	Other	0%	0.0	0.0	0.0	60%	0.0	0.0	40%	0.0	0.0	
2.			132,222.1	132,222.1	132,222.1		0.0	0.0		132,222.1	52,888.8	
3.	Total		220,412.1	220,412.1	220,412.1		52,914.0	35,276.0		52,914.0	79,333.3	
4.	Percentage Allocation		1,742.1	40.011%	59.989%		60.000%	40.000%		60.000%	60.000%	

TECUMSEH GAS
FUNCTIONAL ALLOCATION OF COST OF SERVICE
2013 TEST YEAR

Item No.	Description	Col.1 Functional Allocation <u>T/C</u>	Col.2 <u>Pool</u>	Col.3 Utility Return & <u>Expenses</u>	Col.4 Transmission & <u>Compression</u>	Col.5 Pool <u>Storage</u>
RATE BASE RETURN AMOUNT				(\$000)	(\$000)	(\$000)
1.1	Utility Return	45%	55%	18,073.6	8,133.1	9,940.5
1.	Total Return	0%	0%	18,073.6	8,133.1	9,940.5
EXPENSES - OPERATION						
2.1.1	Labour	75%	25%	1,358.3	1,018.7	339.6
2.1.2	Supplies & Other		10%	565.5	509.0	56.6
2.1.3	Hydro	100%	0%	358.0	358.0	
2.1.4	Lease Rentals	0%	100%	1,576.0		1,576.0
2.1.5	Surface Rentals	0%	100%	338.0		338.0
2.1.6	Provision for LUF	87%	13%	3,751.8	3,264.1	487.7
2.1	Subtotal			7,947.7	5,149.8	2,797.9
MAINTENANCE						
2.2.1	Company	80%	20%	1,470.6	1,176.5	294.1
2.2.2	Contractor	55%	45%	1,515.5	833.5	682.0
2.2	Subtotal			2,986.2	2,010.0	976.1
ADMINISTRATIVE & GENERAL						
2.3.1	General Office	75%	25%	2,924.9	2,193.7	731.2
2.3.2	Service Fees	75%	25%	2,186.1	1,639.6	546.5
2.3.3	Overhead Capitalized	75%	25%	(908.9)	(681.7)	(227.2)
2.3	Subtotal			4,202.1	3,151.6	1,050.5
DEPRECIATION AND AMORTIZATION						
2.4.1	Depreciation	56%	44%	5,502.4	3,086.9	2,415.5
2.4.2	Amortization	0%	100%	497.9		497.9
2.4	Subtotal			6,000.3	3,086.9	2,913.4
TAXES - OTHER THAN INCOME						
2.5.1	Municipal	80%	20%	2,261.1	1,808.9	452.2
2.5.2	Capital	45%	55%			
2.5	Subtotal			2,261.1	1,808.9	452.2
2.	TOTAL EXPENSES			23,397.4	15,207.2	8,190.1
3.	REVENUE REQUIREMENT BEFORE TAXES			41,471.0	23,340.4	18,130.6

TECUMSEH GAS
CLASSIFICATION OF COST OF SERVICE
2013 TEST YEAR
 (\$000)

Item No.	Functional Allocation	Pool	Utility Return & Expenses	Transmission & Compression	Storage Space	Transmission & Compression			Pool Storage			Col. 12	Col. 13	Col. 14
						Alloc'tn Ann	Dly Demand	Dly Demand	Storage Total	Union Transfer	Net Accumsh			
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	
RATE BASE RETURN AMOUNT														
1.1	45%	55%	18,073.6	8,133.1	9,940.5	8,133.1	2,846.6	5,286.5	9,940.5	0.0	9,940.5	3,479.2	6,461.3	
1.			18,073.6	8,133.1	9,940.5	8,133.1	2,846.6	5,286.5	9,940.5	0.0	9,940.5	3,479.2	6,461.3	
EXPENSES - OPERATION														
2.1.1	75%	25%	1,358.3	1,018.7	339.6	1,018.7	356.5	662.2	339.6	19.9	319.7	111.9	207.8	
2.1.2	90%	10%	565.5	509.0	56.6	509.0	101.8	152.7	254.5	3.3	53.3	16.0	24.0	13.3
2.1.3	100%	0%	358.0	358.0		358.0	71.6	107.4	179.0			0%	0%	
2.1.4	0%	100%	1,576.0		1,576.0				1,576.0			35%	551.6	1,024.4
2.1.5	0%	100%	338.0		338.0				338.0			35%	111.4	206.9
2.1.6	87%	13%	3,751.8	3,264.1	487.7	3,264.1	529.9	922.3	3,264.1	0.0	487.7	790.9	1,463.1	487.7
2.1			7,947.7	5,149.8	2,797.9	5,149.8	2,846.6	5,286.5	2,797.9	42.9	2,755.0	1,463.1	501.0	
MAINTENANCE														
2.2.1	80%	20%	1,470.6	1,176.5	294.1	1,176.5	235.3	353.0	588.2	17.2	276.9	83.1	124.6	69.2
2.2.2	55%	45%	1,515.5	833.5	682.0	833.5	166.7	250.1	416.7	39.9	642.1	192.6	289.0	160.5
2.2			2,986.2	2,010.0	976.1	2,010.0	402.0	603.1	1,004.9	57.1	919.0	275.7	413.6	229.7
ADMINISTRATIVE & GENERAL														
2.3.1	75%	25%	2,924.9	2,193.7	731.2	2,193.7	767.8	1,425.9	688.5	42.7	688.5	241.0	447.5	
2.3.2	75%	25%	2,186.1	1,639.6	546.5	1,639.6	573.9	1,065.7	514.6	31.9	514.6	180.1	334.5	
2.3.3	75%	25%	(908.9)	(681.7)	(227.2)	(681.7)	(238.6)	(443.1)	(227.2)	0.0	(227.2)	(79.5)	(147.7)	
2.3			4,202.1	3,151.6	1,050.5	3,151.6	1,103.1	2,048.5	975.8	74.7	975.8	341.6	634.3	0.0
DEPRECIATION AND AMORTIZATION														
2.4.1	56%	44%	5,502.4	3,086.9	2,415.5	3,086.9	1,080.4	2,006.5	2,277.1	138.4	2,277.1	797.0	1,480.1	0.0
2.4.2	0%	100%	497.9	497.9		497.9			497.9	0.0	497.9	174.3	323.6	0.0
2.4			6,000.3	3,086.9	2,913.4	3,086.9	1,080.4	2,006.5	2,775.0	138.4	2,775.0	971.3	1,803.7	
TAXES - OTHER THAN INCOME														
2.5.1	80%	20%	2,261.1	1,808.9	452.2	1,808.9	633.1	1,175.8	425.8	26.4	425.8	149.0	276.7	
2.5.2	45%	55%	0.0	0.0	0.0	0.0			0.0					
2.5			2,261.1	1,808.9	452.2	1,808.9	633.1	1,175.8	425.8	26.4	425.8	149.0	276.7	
TOTAL EXPENSES														
2.			23,397.4	15,207.2	8,190.1	15,207.2	3,748.5	6,756.2	4,702.5	339.5	7,850.5	2,528.5	4,591.4	730.7
REVENUE REQUIREMENT														
3.			41,471.0	23,340.4	18,130.6	23,340.4	6,595.1	12,042.7	4,702.5	339.5	17,791.0	6,007.7	11,052.7	730.7
GROSS REVENUE REQUIREMENT (incl. fuel)														
4.1			41,471.0	23,340.4	18,130.6	23,340.4	6,595.1	12,042.7	4,702.5	339.5	17,791.0	6,007.7	11,052.7	730.7
GROSS REVENUE REQUIREMENT (excl. fuel)														
4.2			41,471.0	23,340.4	18,130.6	23,340.4	6,595.1	12,042.7	4,702.5	339.5	17,791.0	6,007.7	11,052.7	730.7
Less: UNION GAS														
3.1.1			385.5	742.4	274.9							0.0	0.0	0.0
Less: CENTRA GAS														
3.1.2			67.4	74.2	48.1							65.2	72.6	7.9
Less: ST. LAWRENCE														
3.1.3			0.0	0.0	0.0							0.0	0.0	0.0
3.1			6,142.1	11,226.1	4,379.5							5,942.5	10,980.1	722.8

TECUMSEH GAS
RATE DERIVATION
2013 TEST YEAR

		Col.1	Col.2	Col.3
<u>Item No.</u>	<u>Transmission and Compression</u>	<u>Annual Demand</u>	<u>Daily Demand</u>	<u>Commodity</u>
1.1	Cost of service	6,595.1	12,042.7	4,702.5
1.2	Forecasted Gas Volumes	2,771,173.1	45,985.2	5,541,951.2
1.3.1	Unit Cost - Annual (\$/10 ³ m ³)	2.380	261.882	0.849
1.3.2	Unit Cost - Monthly (\$/10 ³ m ³ /month)	0.198	21.823	0.000
1.3.3	Unit Cost - Rounded (\$/10 ³ m ³)	0.198	21.823	0.849
1.4	Fuel Ratio (%)			0.35
	<u>Pool Storage</u>			
2.1	Cost of Service Analysis (\$000's)	6,007.7	11,052.7	730.7
2.2	Forecasted Gas Volumes (10 ³ m ³)	2,609,173.1	43,150.2	5,217,951.2
2.3.1	Unit Cost - Annual (\$/10 ³ m ³)	2.3025	256.1446	0.1400
2.3.2	Unit Cost - Monthly (\$/10 ³ m ³ /month)	0.1919	21.3454	0.0000
2.3.3	Unit Cost - Rounded (\$/10 ³ m ³)	0.1919	21.3454	0.1400

TECUMSEH GAS
 ISOLATION OF TRANSMISSION RELATED RATE BASE
 2013 TEST YEAR

(\$000)

Item No.	Description	Functional Allocation T/C	Pool	FUNCTIONALIZATION TOTAL COSTS			ELIMINATION OF COMPRESSION COSTS			TRANSMISSION COSTS		
				Net Investment Avg. of Mnthly Ava.	Transmission & Compression	Pool Storage Space	Compression	Pool Storage Space	Transmission	Pool Storage Space		
1.1	Transmission Lines	100%	0%	6,907.7	6,907.7	0.0	0.0	0.0	6,907.7	0.0	0.0	
1.2	Compressor Equipment	100%	0%	62,439.5	62,439.5	0.0	(58,039.6)	0.0	4,399.9	0.0		
1.3	Structures & Improvements	100%	0%	10,393.5	10,393.5	0.0	(10,399.2)	0.0	(5.7)	0.0		
1.4	Office and Plant Equipment	100%	0%	1,615.7	1,615.7	0.0	(1,136.6)	0.0	479.1	0.0		
1.5	Land	100%	0%	2,973.3	2,973.3	0.0	(188.7)	0.0	2,784.6	0.0		
1.6.1	Allowance for - Mat's & Supplies	100%	0%	2,460.3	2,460.3	0.0	(2,465.0)	0.0	(4.7)	0.0		
1.6.2	- Working Cash Allow.	100%	0%	1,400.0	1,400.0	0.0	(1,372.3)	0.0	27.7	0.0		
1.7	Provision for LUF	69%	31%	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
1.				88,190.0	88,190.0	0.0	(73,601.4)	0.0	14,588.6	0.0		
2.1	Field Lines	0%	100%	32,247.1	0.0	32,247.1	0.0	(32,247.1)	0.0	0.0		
2.2	Wells	0%	100%	30,142.2	0.0	30,142.2	0.0	(30,142.2)	0.0	0.0		
2.3	Well Equipment	0%	100%	4,137.5	0.0	4,137.5	0.0	(4,137.5)	0.0	0.0		
2.4	Measuring & Regulating	0%	100%	7,966.2	0.0	7,966.2	0.0	(7,966.2)	0.0	0.0		
2.5	Gas Storage Rights	0%	100%	16,902.7	0.0	16,902.7	0.0	(16,902.7)	0.0	0.0		
2.6	Petroleum and Natural Gas Leases	0%	100%	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
2.7	Base Pressure Gas	0%	100%	40,826.4	0.0	40,826.4	0.0	(40,826.4)	0.0	0.0		
2.8	Other	0%	100%	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
2.				132,222.1	0.0	132,222.1	0.0	(132,222.1)	0.0	0.0		
3.	Total			220,412.1	88,190.0	132,222.1	(73,601.4)	(132,222.1)	14,588.6	0.0		

TECUMSEH GAS
ISOLATION OF TRANSMISSION RELATED COST OF SERVICE
2013 TEST YEAR

	Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	
	TOTAL COST OF SERVICE					ELIMINATION OF COMPRESSION COSTS		TRANSMISSION COSTS		
Item No.	Functional Allocation T/C	Pool	Utility Return & Expenses	Transmission & Compression	Pool Storage	Pool Compression	Pool Storage	Transmission	Pool Storage	
RATE BASE RETURN AMOUNT			(\$000)	(\$000)	(\$000)					
1.1	Utility Return (net of fuel)	40%	60%	18,073.6	7,229.5	10,844.2	(6,033.2)	(10,844.2)	1,196.3	0.0
1.	Total Return	0%	0%	18,073.6	7,229.5	10,844.2	(6,033.2)	(10,844.2)	1,196.3	0.0
EXPENSES - OPERATION										
2.1.1	Labour	80%	20%	1,358.3	1,086.6	271.7	(1,086.6)	(271.7)	0.0	0.0
2.1.2	Supplies & Other	90%	10%	565.5	509.0	56.6	(509.0)	(56.6)	0.0	0.0
2.1.3	Compressor Station Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.4	Compressor Station Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.5	Other Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.6	Other Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.7	Hydro	100%	0%	358.0	358.0	0.0	(358.0)	0.0	0.0	0.0
2.1.8	Lease Rentals	0%	100%	1,576.0	0.0	1,576.0	0.0	(1,576.0)	0.0	0.0
2.1.9	Surface Rentals	0%	100%	338.0	0.0	338.0	0.0	(338.0)	0.0	0.0
2.1.10	Provision for LUF	69%	31%	3,751.8	2,588.8	1,163.1	(2,588.8)	(1,163.1)	0.0	0.0
2.1	Subtotal			7,947.7	4,542.4	3,405.3	(4,542.4)	(3,405.3)	0.0	0.0
MAINTENANCE										
2.2.1	Company	90%	10%	1,470.6	1,323.6	147.1	(1,307.8)	(147.1)	15.8	0.0
2.2.2	Contractor	80%	20%	1,515.5	1,212.4	303.1	(1,180.4)	(303.1)	32.0	0.0
2.2	Subtotal			2,986.2	2,536.0	450.2	(2,488.2)	(450.2)	47.8	0.0
ADMINISTRATIVE & GENERAL										
2.3.1	General Office	80%	20%	2,924.9	2,339.9	585.0	(2,316.5)	(585.0)	23.4	0.0
2.3.2	Service Fees	80%	20%	2,186.1	1,748.9	437.2	(1,745.8)	(437.2)	3.1	0.0
2.3.3	Overhead Capitalized	80%	20%	(908.9)	(727.1)	(181.8)		181.8	(60.2)	0.0
2.3	Subtotal			4,202.1	3,361.7	840.4	(4,062.4)	(840.4)	(33.7)	0.0
DEPRECIATION AND AMORTIZATION										
2.4.1	Depreciation	56%	44%	5,502.4	3,086.9	2,415.5	(2,901.8)	(2,415.5)	185.1	0.0
2.4.2	Amortization	0%	100%	497.9	0.0	497.9	0.0	(497.9)	0.0	0.0
2.4	Subtotal			6,000.3	3,086.9	2,913.4	(2,901.8)	(2,913.4)	185.1	0.0
TAXES - OTHER THAN INCOME										
2.5.1	Municipal	80%	20%	2,261.1	1,808.9	452.2	(1,508.9)	(452.2)	300.0	0.0
2.5.2	Capital	40%	60%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.5	Subtotal			2,261.1	1,808.9	452.2	(1,508.9)	(452.2)	300.0	0.0
2.	TOTAL EXPENSES			23,397.4	15,335.9	8,061.5	(15,503.6)	(8,061.5)	499.2	0.0
3.	REVENUE REQUIREMENT BEFORE TAXES			41,471.0	22,565.4	18,905.6	(21,536.8)	(18,905.6)	1,695.5	0.0

**FUNCTIONALIZATION OF SHORT CYCLE
 NET REVENUES TO INEX FRANCHISE CUSTOMERS
 2013 TEST YEAR
 (\$'000)**

Item No.	Description	Col. 1 Net Revenues (\$'000)	Col. 2 Sharing	Col. 3 Net Revenues Shared (\$'000) (Col. 1*Col. 2)	Col. 4 T/C	Col. 5 Storage	Col. 6 T/C (\$'000) (Col. 3*Col. 4)	Col. 7 Storage (\$'000) (Col. 3*Col. 5)
1.	Short Cycle	6,000.0	100%	6,000.0	56%	44%	3,376.9	2,623.1

CLASSIFICATION AND ALLOCATION OF NET REVENUES TO INEX FRANCHISE CUSTOMERS

Item No.	Description	Col. 1 (Col. 1*60%)		Col. 3 (Col. 1*40%)		Col. 4 (Col. 4*Col. 2)		Col. 5 (Col. 5*Col. 3)		Col. 6 (Col. 6+Col. 7)	
		Total (\$'000)	Daily (\$'000)	Total (\$'000)	Daily (\$'000)	Allocation Annual (\$'000)	Daily (\$'000)	Allocation Annual (\$'000)	Total (\$'000)		
	T/C										
1.1	In Franchise										
1.2	Rate 325		100%	100%	0%	100%	2,026.1	1,350.7	3,376.9		
1.3	Rate 330		0%	0%	0%	0%	0.0	0.0	0.0		
1.4	Rate 331		0%	0%	0%	0%	0.0	0.0	0.0		
1.	TOTAL	3,376.9	2,026.1	1,350.7	100%	100%	2,026.1	1,350.7	3,376.9		
	Storage										
2.1	In Franchise										
2.2	Rate 325		100%	100%	0%	100%	1,573.9	1,049.3	2,623.1		
2.3	Rate 330		0%	0%	0%	0%	0.0	0.0	0.0		
2.4	Rate 331		0%	0%	0%	0%	0.0	0.0	0.0		
2.	TOTAL	2,623.1	1,573.9	1,049.3	100%	100%	1,573.9	1,049.3	2,623.1		
	Total T/C and Storage										
3.1	In Franchise										
3.2	Rate 325		100%	100%	0%	100%	3,600.0	2,400.0	6,000.0		
3.3	Rate 330		0%	0%	0%	0%	0.0	0.0	0.0		
3.4	Rate 331		0%	0%	0%	0%	0.0	0.0	0.0		
3.	TOTAL	6,000.0	3,600.0	2,400.0	100%	100%	3,600.0	2,400.0	6,000.0		

REVENUE COMPARISON - CURRENT METHODOLOGY vs PROPOSED METHODOLOGY BY RATE CLASS AND COMPONENT (\$000)

ITEM NO.	RATE NO.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14	Col. 15
		DISTRIBTN	TRANSPORT	GAS SUPPLY LOAD BAL	GAS SUPPLY COMMODITY	TOTAL	DISTRIBTN	TRANSPORT	GAS SUPPLY LOAD BAL	GAS SUPPLY COMMODITY	TOTAL	DISTRIBTN	TRANSPORT	GAS SUPPLY LOAD BAL	GAS SUPPLY COMMODITY	TOTAL
1.	1	750,943	254,583	52,253	385,634	1,443,413	1,969	(2,838)	(1,459)	(729)	(3,058)	752,912	251,745	50,793	384,905	1,440,355
2.	6	329,437	203,753	43,283	263,556	840,029	4,976	(2,272)	(2,654)	(783)	(732)	334,413	201,481	40,630	262,773	839,297
3.	9	232	108	0	171	511	1	(1)	(0)	0	0	233	107	0	172	511
4.	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	110	10,263	7,621	797	6,220	24,901	184	(85)	51	9	159	10,447	7,536	848	6,229	25,060
6.	115	6,033	761	301	258	7,353	15	(8)	0	0	7	6,048	753	301	258	7,360
7.	125	10,894	0	0	0	10,894	(0)	0	0	0	(0)	10,894	0	0	0	10,894
8.	135	876	1,203	(465)	58	1,671	3	(13)	0	(0)	(10)	879	1,190	(465)	58	1,661
9.	145	3,220	2,480	(562)	2,357	7,495	84	(28)	(20)	(9)	28	3,304	2,453	(582)	2,348	7,523
10.	170	4,074	4,102	(5,698)	5,106	7,585	17	(46)	(47)	7	(68)	4,091	4,057	(5,744)	5,113	7,517
11.	200	3,928	7,292	900	11,575	23,696	13	(81)	(92)	17	(144)	3,941	7,211	808	11,592	23,552
12.	300	205	0	0	0	205	(0)	0	0	0	(0)	205	0	0	0	205
13.	SUB-TOTAL	1,120,103	481,905	90,809	674,935	2,367,752	7,262	(5,373)	(4,220)	(1,487)	(3,818)	1,127,366	476,532	86,588	673,448	2,363,934
14.	STORAGE	1,574	0	0	0	1,574	164	0	0	0	164	1,738	0	0	0	1,738
15.	DPAC	2,125	0	0	0	2,125	(20)	0	0	0	(20)	2,105	0	0	0	2,105
16.	TOTAL	1,123,803	481,905	90,809	674,935	2,371,451	7,406	(5,373)	(4,220)	(1,487)	(3,674)	1,131,209	476,532	86,588	673,448	2,367,778

PROPOSED VOLUMES AND REVENUE RECOVERY BY RATE CLASS (\$000)

ITEM NO.	RATE NO.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13
		VOLUMES 10 ³ m ³	DISTRIBUTION REVENUES \$000	UNIT RATE ¢/m ³	VOLUMES 10 ³ m ³	GAS SUPPLY TRANSPORTATION REVENUES \$000	UNIT RATE ¢/m ³	VOLUMES 10 ³ m ³	GAS SUPPLY LOAD BALANCING REVENUES \$000	UNIT RATE ¢/m ³	VOLUMES 10 ³ m ³	GAS SUPPLY COMMODITY REVENUES \$000	UNIT RATE ¢/m ³	** TOTAL REVENUES \$000
1.	1	4,792,028	752,912	15.71	4,337,037	251,745	5.80	4,792,028	50,793	1.06	4,095,952	384,905	9.40	1,440,355
2.	6	4,764,874	334,413	7.02	3,471,099	201,481	5.80	4,764,874	40,630	0.85	2,785,325	262,773	9.43	839,297
3.	9	1,988	233	11.72	1,838	107	5.80	1,988	0	0.00	1,838	172	9.33	511
4.	100	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0
5.	110	487,553	10,447	2.14	129,834	7,536	5.80	487,553	848	0.17	66,754	6,229	9.33	25,060
6.	115	539,357	6,048	1.12	12,969	753	5.80	539,357	301	0.06	2,765	258	0.00	7,360
7.	125	0	10,894	0.00	0	0	0.00	0	0	0.00	0	0	0.00	10,894
8.	135	55,183	879	1.59	20,498	1,190	5.80	55,183	(465)	(0.84)	613	58	9.39	1,661
9.	145	152,823	3,304	2.16	42,257	2,453	5.80	152,823	(562)	(0.38)	24,855	2,348	9.45	7,523
10.	170	516,365	4,091	0.79	69,887	4,057	5.80	516,365	(5,744)	(1.11)	54,801	5,113	9.33	7,517
11.	200	163,080	3,941	2.42	124,231	7,211	5.80	163,080	808	0.50	124,231	11,592	9.33	23,552
12.	300	31,049	205	0.00	0	0	0.00	0	0	0.00	0	0	0.00	205
13	SUB-TOTAL	11,504,301	1,127,366	9.80	8,209,650	476,532	5.80	11,473,251	86,588	0.75	7,157,135	673,448	9.41	2,363,934
14.	STORAGE	N/A	1,738	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	N/A	1,738
15.	DPAC	N/A	2,105	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	N/A	2,105
16.	TOTAL	11,504,301	1,131,209	9.80	8,209,650	476,532	5.80	11,473,251	86,588	0.75	7,157,135	673,448	9.41	2,367,778

** Total Revenue includes T-Service

FISCAL YEAR REVENUE COMPARISON - CURRENT REVENUE vs PROPOSED REVENUE BY RATE CLASS

Item No.	Rate No.	REVENUE -EB 2012-0054 RATES	REVENUE -PROPOSED EB-2011-0354 INTERIM RATES	Total Difference (\$000)				
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
		Revenue (\$000)	Unbilled Revenue (\$000)	Total (\$000)	Proposed Revenue (\$000)	Unbilled Revenue (\$000)	Total (\$000)	Total Difference (\$000)
1.	1	1,443,413	439	1,443,853	1,440,355	221	1,440,576	(3,276)
2.	6	840,029	309	840,338	839,297	202	839,499	(839)
3.	9	511	0	511	511	0	511	0
4.	100	0	0	0	0	0	0	0
5.	110	24,901	(0)	24,901	25,060	4	25,064	163
6.	115	7,353	0	7,353	7,360	(0)	7,360	7
7.	125	10,894	0	10,894	10,894	0	10,894	(0)
8.	135	1,671	0	1,671	1,661	(0)	1,661	(10)
9.	145	7,495	(0)	7,495	7,523	2	7,525	29
10.	170	7,585	1	7,585	7,517	(0)	7,516	(69)
11.	200	23,696	0	23,696	23,552	0	23,552	(144)
12.	300	205	0	205	205	0	205	(0)
13.	SUB-TOTAL	2,367,752	749	2,368,501	2,363,934	429	2,364,363	(4,138)
14.	STORAGE	1,574	0	1,574	1,738	0	1,738	164
15.	DPAC	2,125	0	2,125	2,105	0	2,105	(20)
16.	TOTAL	2,371,451	749	2,372,200	2,367,778	429	2,368,206	(3,994)

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS

Item No.	Rate No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
			Rate Block m ³	EB-2012-0054 cents *	Rate Change cents *	Interim EB-2011-0354 cents *
RATE 1						
1.01		Customer Charge		\$20.00	\$0.00	\$20.00
1.02		Delivery Charge	first 30	7.0871	0.0460	7.1331
1.03			next 55	6.6305	0.0431	6.6736
1.04			next 85	6.2728	0.0407	6.3136
1.05			over 170	6.0064	0.0390	6.0454
1.06		Gas Supply Load Balancing		1.0904	(0.0305)	1.0600
1.07		Gas Supply Transportation		5.8700	(0.0654)	5.8045
1.08		Gas Supply Commodity - System		9.4150	(0.0178)	9.3972
1.09		Gas Supply Commodity - Buy/Sell		9.3926	(0.0207)	9.3719
RATE 6						
2.01		Customer Charge		\$70.00	\$0.00	\$70.00
2.02		Delivery Charge	First 500	6.9103	0.1751	7.0854
2.03			Next 1050	5.2825	0.1339	5.4164
2.04			Next 4500	4.1430	0.1050	4.2480
2.05			Next 7000	3.4106	0.0864	3.4970
2.06			Next 15250	3.0851	0.0782	3.1633
2.07			Over 28300	3.0037	0.0761	3.0798
2.08		Gas Supply Load Balancing		0.9084	(0.0557)	0.8527
2.09		Gas Supply Transportation		5.8700	(0.0654)	5.8045
2.10		Gas Supply Commodity - System		9.4623	(0.0281)	9.4342
2.11		Gas Supply Commodity - Buy/Sell		9.4400	(0.0311)	9.4089
RATE 9						
3.01		Customer Charge		\$235.95	\$0.00	\$235.95
3.02		Delivery Charge	first 20000	10.7307	0.0617	10.7924
3.03			over 20000	10.0442	0.0578	10.1020
3.04		Gas Supply Load Balancing		0.0053	(0.0053)	0.0000
3.05		Gas Supply Transportation		5.8700	(0.0654)	5.8045
3.06		Gas Supply Commodity - System		9.3175	0.0135	9.3310
3.07		Gas Supply Commodity - Buy/Sell		9.2951	0.0106	9.3057
RATE 100						
4.01		Customer Charge		\$122.01	\$0.00	\$122.01
4.02		Demand Charge (Cents/Month/m ³)		8.1900	0.0000	8.1900
4.03		Delivery Charge	first 14,000	4.9934	0.0465	5.0398
4.04			next 28,000	3.6344	0.0465	3.6808
4.05			over 42,000	3.0754	0.0465	3.1218
4.06		Gas Supply Load Balancing		0.5899	(0.0362)	0.5537
4.07		Gas Supply Transportation		5.8700	(0.0654)	5.8045
4.08		Gas Supply Commodity - System		9.3641	(0.0278)	9.3363
		Gas Supply Commodity - Buy/Sell		9.3527	(0.0278)	9.3249
RATE 110						
5.01		Customer Charge		\$587.37	\$0.00	\$587.37
5.02		Demand Charge (Cents/Month/m ³)		22.9100	0.0000	22.9100
5.03		Delivery Charge	first 1,000,000	0.5065	0.0377	0.5443
5.04			over 1,000,000	0.3565	0.0377	0.3943
5.05		Gas Supply Load Balancing		0.1634	0.0105	0.1739
5.06		Gas Supply Transportation		5.8700	(0.0654)	5.8045
5.07		Gas Supply Commodity - System		9.3175	0.0135	9.3310
5.08		Gas Supply Commodity - Buy/Sell		9.2951	0.0106	9.3057

NOTE : * Cents unless otherwise noted.

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS (con't)

Item No.	Rate No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
			<u>Rate Block</u> m ³	<u>EB-2012-0054</u> cents *	<u>Rate Change</u> cents *	<u>Interim</u> <u>EB-2011-0354</u> cents *
RATE 115						
1.01		Customer Charge		\$622.62	\$0.00	\$622.62
1.02		Demand Charge (Cents/Month/m ³)		24.3600	0.0000	24.3600
1.03		Delivery Charge	first 1,000,000	0.1835	0.0027	0.1863
1.04			over 1,000,000	0.0835	0.0027	0.0863
1.05		Gas Supply Load Balancing		0.0558	0.0001	0.0558
1.06		Gas Supply Transportation		5.8700	(0.0654)	5.8045
1.07		Gas Supply Commodity - System		9.3175	0.0135	9.3310
1.08		Gas Supply Commodity - Buy/Sell		9.2951	0.0106	9.3057
RATE 125						
2.01		Customer Charge		500.00	\$ -	\$ 500.00
2.02		Delivery Charge (Cents/Month/m ³ of Contract Dmnd)		9.1119	(0.0000)	9.1119
RATE 135 DEC - MAR						
3.00		Customer Charge		\$115.08	\$0.00	\$115.08
3.01		Delivery Charge	first 14,000	6.6781	0.0057	6.6838
3.02			next 28,000	5.4781	0.0057	5.4838
3.03			over 42,000	5.0781	0.0057	5.0838
3.04		Gas Supply Load Balancing		0.0000	0.0000	0.0000
3.05		Gas Supply Transportation		5.8700	(0.0654)	5.8045
3.06		Gas Supply Commodity - System		9.3937	(0.0003)	9.3934
3.07		Gas Supply Commodity - Buy/Sell		9.3713	(0.0032)	9.3681
RATE 135 APR - NOV						
3.08		Customer Charge		\$115.08	\$0.00	\$115.08
3.09		Delivery Charge	first 14,000	1.9781	0.0057	1.9838
3.10			next 28,000	1.2781	0.0057	1.2838
3.11			over 42,000	1.0781	0.0057	1.0838
3.12		Gas Supply Load Balancing		0.0000	0.0000	0.0000
3.13		Gas Supply Transportation		5.8700	(0.0654)	5.8045
3.14		Gas Supply Commodity - System		9.3937	(0.0003)	9.3934
3.15		Gas Supply Commodity - Buy/Sell		9.3713	(0.0032)	9.3681
RATE 145						
4.00		Customer Charge		\$123.34	\$0.00	\$123.34
4.01		Demand Charge (Cents/Month/m ³)		8.2300	-	8.2300
4.02		Delivery Charge	first 14,000	2.7268	0.0550	2.7818
4.03			next 28,000	1.3678	0.0550	1.4228
4.04			over 42,000	0.8088	0.0550	0.8638
4.05		Gas Supply Load Balancing		0.1799	(0.0131)	0.1668
4.06		Gas Supply Transportation		5.8700	(0.0654)	5.8045
4.07		Gas Supply Commodity - System		9.4839	(0.0358)	9.4481
4.08		Gas Supply Commodity - Buy/Sell		9.4615	(0.0387)	9.4228
RATE 170						
5.00		Customer Charge		\$279.31	\$0.00	\$279.31
5.01		Demand Charge (Cents/Month/m ³)		4.0900	0.0000	4.0900
5.02		Delivery Charge	first 1,000,000	0.4629	0.0033	0.4663
5.03			over 1,000,000	0.2629	0.0033	0.2663
5.04		Gas Supply Load Balancing		0.1021	(0.0090)	0.0931
5.05		Gas Supply Transportation		5.8700	(0.0654)	5.8045
5.06		Gas Supply Commodity - System		9.3175	0.0135	9.3310
5.07		Gas Supply Commodity - Buy/Sell		9.2951	0.0106	9.3057

NOTE : * Cents unless otherwise noted.

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS (con't)

	Col.1	Col. 2	Col. 3	Col. 4	Col. 5	
Item No.	Rate No.	Rate Block m ³	EB-2012-0054 cents *	Rate Change cents *	Interim EB-2011-0354 cents *	
RATE 200						
1.00		Customer Charge	\$0.00	\$0.00	\$0.00	
1.01		Demand Charge (Cents/Month/m ³)	14.7000	0.0000	14.7000	
1.02		Delivery Charge	1.1805	0.0081	1.1886	
1.03		Gas Supply Load Balancing	0.6722	(0.0567)	0.6156	
1.04		Gas Supply Transportation	5.8700	(0.0654)	5.8045	
1.05		Gas Supply Commodity - System	9.3175	0.0135	9.3310	
1.06		Gas Supply Commodity - Buy/Sell	9.2951	0.0106	9.3057	
RATE 300						
FIRM SERVICE						
2.00		Monthly Customer Charge	\$500.00	\$0.00	\$500.00	
2.01		Demand Charge (Cents/Month/m ³)	25.0151	(0.0000)	25.0150	
INTERRUPTIBLE SERVICE						
2.02		Minimum Delivery Charge (Cents/Month/m ³)	0.3595	0.0000	0.3595	
2.03		Maximum Delivery Charge (Cents/Month/m ³)	0.9869	0.0000	0.9869	
RATE 315						
3.00		Monthly Customer Charge	\$150.00	\$0.00	\$150.00	
3.01		Space Demand Chg (Cents/Month/m ³)	0.0567	(0.0042)	0.0525	
3.02		Deliverability/Injection Demand Chg (Cents/Month/m ³)	16.1123	0.6481	16.7604	
3.03		Injection & Withdrawal Chg (Cents/Month/m ³)	0.3259	(0.0155)	0.3104	
RATE 316						
4.00		Monthly Customer Charge	\$150.00	\$0.00	\$150.00	
4.01		Space Demand Chg (Cents/Month/m ³)	0.0567	(0.0042)	0.0525	
4.02		Deliverability/Injection Demand Chg (Cents/Month/m ³)	5.1445	0.2745	5.4190	
4.03		Injection & Withdrawal Chg (Cents/Month/m ³)	0.0925	(0.0111)	0.0814	
RATE 320						
5.00		Backstop	All Gas Sold	15.5525	(0.0577)	15.4949

* Cents unless otherwise noted.

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS (con't)

Item No.	Rate No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
			Rate Block m ³	EB-2012-0054 cents *	Change cents *	Interim EB-2011-0354 cents *
RATE 325						
		Transmission & Compression				
1.00		Demand Charge - ATV (\$/Month/10 ³ m ³)		0.1916	0.0067	0.1983
1.01		Demand Charge - Daily Wdrl. (\$/Month/10 ³ m ³)		17.3202	4.5033	21.8235
1.02		Commodity Charge		0.8570	(0.0085)	0.8485
		Storage				
1.03		Demand Charge - ATV (\$/Month/10 ³ m ³)		0.2273	(0.0354)	0.1919
1.04		Demand Charge - Daily Wdrl. (\$/Month/10 ³ m ³)		20.6179	0.7275	21.3454
1.05		Commodity Charge		0.2730	(0.1330)	0.1400
(2) Note: These are UNBUNDLED Rates						
RATE 330						
		Storage Service - Firm				
		Demand Charge (\$/Month/10 ³ m ³ of ATV)				
2.00		Minimum		0.4189	(0.0287)	0.3902
2.01		Maximum		2.0945	(0.1434)	1.9511
		Demand Charge (\$/Month/10 ³ m ³ of Daily Withdrawal)				
2.02		Minimum		37.9381	5.2308	43.1689
2.03		Maximum		189.6905	26.1539	215.8443
		Commodity Charge				
2.04		Minimum		1.1300	(0.1414)	0.9886
2.05		Maximum		5.6500	(0.7072)	4.9428
		Storage Service - Interruptible				
		Demand Charge (\$/Month/10 ³ m ³ of ATV)				
2.06		Minimum		0.4189	(0.0287)	0.3902
2.07		Maximum		2.0945	(0.1435)	1.9510
		Demand Charge (\$/Month/10 ³ m ³ of Daily Withdrawal)				
2.08		Minimum		30.3505	4.1846	34.5352
2.09		Maximum		151.7524	20.9231	172.6755
		Commodity Charge				
2.10		Minimum		1.1300	(0.1414)	0.9886
2.11		Maximum		5.6500	(0.7072)	4.9428
		Storage Service - Off Peak				
		Commodity Charge				
2.12		Minimum		0.6260	(0.2587)	0.3673
2.13		Maximum		38.1550	(0.0492)	38.1058
RATE 331						
		Tecumseh Transmission Service				
		Firm				
3.00		Demand Charge (\$/Month/10 ³ m ³ of Maximum Contracted Daily Delivery)		5.3030	0.0000	5.3030
		Interruptible				
3.01		Commodity Charge (\$/10 ³ m ³ of gas delivered)		0.2090	0.0000	0.2090

NOTE : * Cents unless otherwise noted.

CALCULATION OF GAS SUPPLY CHARGES BY RATE CLASS.

Item	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
	TOTAL	RATE 1	RATE 6	RATE 9	RATE 100	RATE 110	RATE 115	RATE 135	RATE 145	RATE 170	RATE 200	REFERENCE
DERIVATION OF GAS SUPPLY CHARGE												
GAS SUPPLY COSTS (\$000)												
1.1	Annual Commodity	380,411	258,686	171	-	6,200	257	57	2,308	5,090	11,538	G2 T5 S3 1.1
1.2	Bad Debt Commodity	2,712	2,872	-	-	-	-	0	29	-	-	G2 T5 S3 1.2
1.3	System Gas Fee	1,036	704	0	-	17	1	0	6	14	31	G2 T5 S3 1.3
1.4	Return on Rate Base - Working Cash	748	509	0	-	12	1	0	5	10	23	G2 T5 S2 1.1
1	Total Commodity Costs	<u>384,905</u>	<u>262,772</u>	<u>172</u>	<u>-</u>	<u>6,229</u>	<u>258</u>	<u>56</u>	<u>2,348</u>	<u>5,113</u>	<u>11,592</u>	
VOLUMES (103 m3)												
2.1	System and Buy/Sell Volumes	4,095,952	2,785,325	1,838	-	66,754	2,765	613	24,855	54,801	124,231	
2.2	System Volumes	4,095,952	2,785,325	1,838	-	66,754	2,765	613	24,855	54,801	124,231	
GAS SUPPLY CHARGE SYSTEM (¢/m³)												
3.1	Annual Commodity	9.2875	9.2875	9.2875	-	9.2875	9.2875	9.2875	9.2875	9.2875	9.2875	1.1 / 2.1
3.2	Bad Debt Commodity	0.0784	0.1031	-	-	-	-	0.0624	0.1171	-	-	1.2 / 2.1
3.3	System Gas Fee	0.0253	0.0253	0.0253	-	0.0253	-	0.0253	0.0253	0.0253	0.0253	1.3 / 2.2
3.4	Return on Rate Base - Working Cash	0.0183	0.0183	0.0183	-	0.0183	-	0.0183	0.0183	0.0183	0.0183	1.4 / 2.1
3	System Gas Supply Charge	9.4095	9.3972	9.3310	-	9.3310	9.3310	9.3934	9.4481	9.3310	9.3310	
GAS SUPPLY CHARGE BUY/SELL (¢/m3)												
4.1	Annual Commodity	9.2875	9.2875	9.2875	-	9.2875	9.2875	9.2875	9.2875	9.2875	9.2875	1.1 / 2.1
4.2	Bad Debt Commodity	0.0784	0.1031	-	-	-	-	0.0624	0.1171	-	-	1.2 / 2.1
4.3	Return on Rate Base - Working Cash	0.0183	0.0183	0.0183	-	0.0183	-	0.0183	0.0183	0.0183	0.0183	1.4 / 2.1
4	Buy/Sell Gas Supply Charge	9.3842	9.3719	9.3057	-	9.3057	9.3057	9.3681	9.4228	9.3057	9.3057	

CALCULATION OF GAS SUPPLY LOAD BALANCING & TRANSPORTATION CHARGES BY RATE CLASS.

Item	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
	TOTAL	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	REFERENCE
	1	6	9	100	110	115	135	145	170	200		
DERIVATION OF LOAD BALANCING CHARGES												
ANNUAL LOAD BALANCING COSTS (\$000)												
5.1	66,303	37,613	27,327	-	-	533	206	-	-	-	624	G2 T5 S3 2.1
5.2	8,121	3,822	3,857	-	-	91	28	-	74	139	110	G2 T5 S3 2.2
5.3	19,888	9,359	9,445	-	-	224	67	-	181	341	270	G2 T5 S2 2.2
5	94,311	50,793	40,630	-	-	848	301	-	255	481	1,004	
6.1	11,473,251	4,792,028	4,764,874	1,988	-	487,553	539,357	55,183	152,823	516,365	163,080	
7		1,0600	0.8527	-	-	0.1739	0.0558	-	0.1668	0.0931	0.6156	5.0 / 6
DERIVATION OF TRANSPORTATION CHARGES												
VOLUMES (10³ m³)												
6.1	8,209,650	4,337,037	3,471,099	1,838	-	129,834	12,969	20,498	42,257	69,887	124,231	
7.1	476,532	251,745	201,481	107	-	7,536	753	1,190	2,453	4,057	7,211	
7		5.8045	5.8045	5.8045	5.8045	5.8045	5.8045	5.8045	5.8045	5.8045	5.8045	
PROPOSED TRANSPORTATION CHARGE (€/m³)												

CALCULATION OF SEASONAL CREDIT FOR RATE 135, 145, 170 & 200

		Reference
RATE 135		
Seasonal Credits Applicable to Rate 135	\$ (465)	H2T5S1 P5 line 2.3
Annual Volume (103 m3)	55,183	
Mean Daily Volume (103 m3)	151	
Annual Seasonal Credits	\$ (3.08)	
Payable from December to March	\$ (0.77)	
 RATE 145		
Seasonal Credits Applicable to Rate 145	\$ (837)	H2T5S1 P6 line 2.3
Annual Volume (103 m3)	152,823	
Mean Daily Volume (103 m3)		
16 Hours	419	
72 Hours		
Annual Seasonal Credits		
16 Hours	\$ (2.00)	
Payable from December to March	\$ (0.50)	
Seasonal Credits Applicable to Rate 145		
16 Hours	\$ (837)	
 RATE 170		
Seasonal Credits Applicable to Rate 170	\$ (6,225)	H2T5S1 P6 line 7.3
Annual Volume (103 m3)	516,365	
Mean Daily Volume (103 m3)	1,415	
Annual Seasonal Credits	\$ (4.40)	
Payable from December to March	\$ (1.10)	
 RATE 200		
Seasonal Credits Applicable to Rate 200	\$ (196)	H2T5S1 P7 line 2.3
Annual Volume (103 m3)	16,257	
Mean Daily Volume (103 m3)	45	
Annual Seasonal Credits	\$ (4.40)	
Payable from December to March	\$ (1.10)	

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

Item No.	Col. 1		Col. 2	Col. 3		Col. 4	Col. 5	Col. 6		Col. 7
	Rate Block		Bills & Volumes	EB-2012-0054		Revenues	Rate Change	Interim EB-2011-0354		Revenues
	m ³		10 ³ m ³	Rate	Revenues	\$000	cents*	Rate	Revenues	\$000
				cents*				cents*		
RATE 1										
1.1	Customer Charge	Bills	22,398,402	\$20.00	447,968		\$0.00	\$20.00	447,968	
1.2	Delivery Charge	first 30	635,414	7.0871	45,032		0.0460	7.1331	45,325	
1.3		next 55	906,203	6.6305	60,086		0.0431	6.6736	60,476	
1.4		next 85	1,016,712	6.2728	63,776		0.0407	6.3136	64,191	
1.5		over 170	<u>2,233,699</u>	6.0064	<u>134,165</u>		0.0390	6.0454	<u>135,037</u>	
1.	Total Distribution Charge		4,792,028		751,028				752,997	
2.1	Gas Supply Load Balancing		4,792,028	1.0904	52,253		(0.0305)	1.0600	50,793	
2.2	Gas Supply Transportation		4,337,037	5.8700	254,583		(0.0654)	5.8045	251,745	
3.1	Gas Supply Commodity - System		4,095,952	9.4150	385,634		(0.0178)	9.3972	384,905	
3.2	Gas Supply Commodity - Buy/Sell		<u>0</u>	9.3926	<u>0</u>		(0.0207)	9.3719	<u>0</u>	
3.	Total Gas Supply Charge		4,095,952		385,634				384,905	
4.1	TOTAL DISTRIBUTION		4,792,028		751,028				752,997	
4.2	TOTAL GAS SUPPLY LOAD BALANCING		4,792,028		306,836				302,538	
4.3	TOTAL GAS SUPPLY COMMODITY		4,095,952		385,634				384,905	
4.	TOTAL RATE 1		<u>4,792,028</u>		1,443,498				1,440,440	
5.	Adj. Factor	0.9999								
6.	ADJUSTED REVENUE				<u>1,443,413</u>				<u>1,440,355</u>	
7.	REVENUE INC./(DEC.)								(3,058)	

NOTE: * Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
	Rate Block m ³	Bills & Volumes 10 ³ m ³	EB-2012-0054		Rate Change cents*	Interim EB-2011-0354		
			Rate cents*	Revenues \$000		Rate cents*	Revenues \$000	
RATE 6								
1.1	Customer Charge	Bills	1,901,923	\$70.00	133,135	\$0.00	\$70.00	133,135
1.2	Delivery Charge	First 500	552,352	6.9103	38,169	0.1751	7.0854	39,136
1.3		Next 1050	660,716	5.2825	34,903	0.1339	5.4164	35,787
1.4		Next 4500	1,163,099	4.1430	48,187	0.1050	4.2480	49,408
1.5		Next 7000	699,916	3.4106	23,871	0.0864	3.4970	24,476
1.6		Next 15250	608,852	3.0851	18,784	0.0782	3.1633	19,260
1.7		Over 28300	1,079,938	3.0037	32,438	0.0761	3.0798	33,260
1.	Total Distribution Charge		4,764,874		329,486			334,462
2.1	Gas Supply Load Balancing		4,764,874	0.9084	43,283	(0.0557)	0.8527	40,630
2.2	Gas Supply Transportation		3,471,099	5.8700	203,753	(0.0654)	5.8045	201,481
3.1	Gas Supply Commodity - System		2,785,325	9.4623	263,556	(0.0281)	9.4342	262,773
3.2	Gas Supply Commodity - Buy/Sell		0	9.4400	0	(0.0311)	9.4089	0
3.	Total Gas Supply Charge		2,785,325		263,556			262,773
4.1	TOTAL DISTRIBUTION		4,764,874		329,486			334,462
4.2	TOTAL GAS SUPPLY LOAD BALANCING		4,764,874		247,036			242,111
4.3	TOTAL GAS SUPPLY COMMODITY		2,785,325		263,556			262,773
4.	TOTAL RATE 6		<u>4,764,874</u>		840,079			839,346
5.	Adj. Factor	1.000						
6.	ADJUSTED REVENUE				<u>840,029</u>			<u>839,297</u>
7.	REVENUE INC./(DEC.)							(733)

NOTE * Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

Item No.	Col. 1		Col. 2	Col. 3		Col. 4	Col. 5	Col. 6		Col. 7
	Rate Block m ³	Bills & Volumes 10 ³ m ³	EB-2012-0054 Rate cents*	EB-2012-0054 Revenues \$000	Rate Change cents*	Interim EB-2011-0354		Rate cents*	Revenues \$000	
						Rate	Revenues			
<u>RATE 9</u>										
1.1	Customer Charge	Bills	108	\$235.95	25	\$0.00	\$235.95		25	
1.2	Delivery Charge	first 20000	968	10.7307	104	0.0617	10.7924		105	
1.3		over 20000	1,020	10.0442	102	0.0578	10.1020		103	
1.	Total Distribution Charge		1,988		232				233	
2.1	Gas Supply Load Balancing		1,988	0.0053	0	(0.0053)	0.0000		0	
2.2	Gas Supply Transportation		1,838	5.8700	108	(0.0654)	5.8045		107	
3.1	Gas Supply Commodity - System		1,838	9.3175	171	0.0135	9.3310		172	
3.2	Gas Supply Commodity - Buy/Sell		0	9.2951	0	0.0106	9.3057		0	
3.	Total Gas Supply Charge		1,838		171				172	
4.1	TOTAL DISTRIBUTION		1,988		232				233	
4.2	TOTAL GAS SUPPLY LOAD BALANCING		1,988		108				107	
4.3	TOTAL GAS SUPPLY COMMODITY		1,838		171				172	
4	TOTAL RATE 9		<u>1,988</u>		<u>511</u>				<u>511</u>	
5.	REVENUE INC./(DEC.)								0	
<u>RATE 100</u>										
		Rate Block m ³	Contracts & Volumes 10 ³ m ³	EB-2012-0054 Rate cents*	EB-2012-0054 Revenues \$000	Rate Change cents*	Interim EB-2011-0354 Rate cents*	Interim EB-2011-0354 Revenues \$000		
1.1	Customer Charge	Contracts	0	\$122.01	0	\$0.00	\$122.01		0	
1.2	Demand Charge		0	\$8.19	0	-	8.19		0	
1.3	Delivery Charge	first 14,000	0	4.9934	0	0.0465	5.0398		0	
1.4		next 28,000	0	3.6344	0	0.0465	3.6808		0	
1.5		over 42,000	0	3.0754	0	0.0465	3.1218		0	
1	Total Distribution Charge		0		0				0	
2.1	Gas Supply Load Balancing		0	0.5899	0	(0.0362)	0.5537		0	
2.2	Gas Supply Transportation		0	5.8700	0	(0.0654)	5.8045		0	
3.1	Gas Supply Commodity - System		0	9.3641	0	(0.0278)	9.3363		0	
3.2	Gas Supply Commodity - Buy/Sell		0	9.3527	0	(0.0278)	9.3249		0	
3	Total Gas Supply Charge		0		0				0	
4.1	TOTAL DISTRIBUTION		0		0				0	
4.2	TOTAL GAS SUPPLY LOAD BALANCING		0		0				0	
4.3	TOTAL GAS SUPPLY COMMODITY		0		0				0	
4	TOTAL RATE 100		<u>0</u>		<u>0</u>				<u>0</u>	
5	REVENUE INC./(DEC.)								0	

NOTE: * Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

Item No.	Col. 1	Col. 2	EB-2012-0054		Col. 5	Interim EB-2011-0354			
			Rate Block	Contracts & Volumes		Rate	Revenues	Rate	Revenues
			m ³	10 ³ m ³		cents*	\$000	cents*	\$000
<u>RATE 110</u>									
1.1	Customer Charge	Contracts	2,436	\$587.37	1,431	\$0.00	\$587.37	1,431	
1.2	Demand Charge		28,030	22.9100	6,422	0.0000	22.9100	6,422	
1.3	Delivery Charge	first 1,000,000	447,857	0.5065	2,269	0.0377	0.5443	2,438	
1.4		over 1,000,000	39,696	0.3565	142	0.0377	0.3943	157	
1.	Total Distribution Charge		<u>487,553</u>		<u>10,263</u>			<u>10,447</u>	
2.1	Load Balancing Commodity		487,553	0.1634	797	0.0105	0.1739	848	
2.2	Gas Supply Transportation		129,834	5.8700	7,621	(0.0654)	5.8045	7,536	
2.	Total Gas Supply Load Balancing				<u>8,418</u>			<u>8,384</u>	
3.1	Gas Supply Commodity - System		66,754	9.3175	6,220	0.0135	9.3310	6,229	
3.2	Gas Supply Commodity - Buy/Sell		0	9.2951	0	0.0106	9.3057	0	
3.	Total Gas Supply Charge		<u>66,754</u>		<u>6,220</u>			<u>6,229</u>	
4.1	TOTAL DISTRIBUTION		487,553		10,263			10,447	
4.2	TOTAL GAS SUPPLY LOAD BALANCING		487,553		8,418			8,384	
4.3	TOTAL GAS SUPPLY COMMODITY		66,754		6,220			6,229	
4.	TOTAL RATE 110		<u>487,553</u>		<u>24,901</u>			<u>25,060</u>	
5.	REVENUE INC./(DEC.)							159	
<u>RATE 115</u>									
6.6	Customer Charge	Contracts	360	\$622.62	224	\$0.00	\$622.62	224	
6.2	Demand Charge		21,356	24.3600	5,202	0.0000	24.3600	5,202	
6.3	Delivery Charge	first 1,000,000	156,159	0.1835	287	0.0027	0.1863	291	
6.4		over 1,000,000	383,198	0.0835	320	0.0027	0.0863	331	
6	Total Distribution Charge		<u>539,357</u>		<u>6,033</u>			<u>6,048</u>	
7.1	Load Balancing Commodity		539,357	0.0558	301	0.0001	0.0558	301	
7.2	Gas Supply Transportation		12,969	5.8700	761	(0.0654)	5.8045	753	
7	Total Gas Supply Load Balancing				<u>1,062</u>			<u>1,054</u>	
8.1	Gas Supply Commodity - System		2,765	9.3175	258	0.0135	9.3310	258	
8.2	Gas Supply Commodity - Buy/Sell		0	9.2951	0	0.0106	9.3057	0	
8.	Total Gas Supply Charge		<u>2,765</u>		<u>258</u>			<u>258</u>	
9.1	TOTAL DISTRIBUTION		539,357		6,033			6,048	
9.2	TOTAL GAS SUPPLY LOAD BALANCING		539,357		1,062			1,054	
9.3	TOTAL GAS SUPPLY COMMODITY		2,765		258			258	
9.	TOTAL RATE 115		<u>539,357</u>		<u>7,353</u>			<u>7,360</u>	
10.	REVENUE INC./(DEC.)							8	

NOTE: * Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
Item No.	<u>Rate Block</u> m ³	<u>Contracts & Volumes</u> 10 ³ m ³	<u>EB-2012-0054</u>		<u>Rate Change</u> cents*	<u>Interim EB-2011-0354</u>		
			<u>Rate</u> cents*	<u>Revenues</u> \$000		<u>Rate</u> cents*	<u>Revenues</u> \$000	
<u>RATE 125</u>								
1.1	Customer Charge	60	\$ 500.00	30	\$ -	\$ 500.00	30	
1.2	Demand Charge	119,224	9.1119	10,864	(0.0000)	9.1119	10,864	
1.	Total Distribution Charge	119,224		10,894			10,894	
Item No.	<u>Rate Block</u> m ³	<u>Contracts & Volumes</u> 10 ³ m ³	<u>EB-2012-0054</u>		<u>Rate Change</u> cents*	<u>Interim EB-2011-0354</u>		
			<u>Rate</u> cents*	<u>Revenues</u> \$000		<u>Rate</u> cents*	<u>Revenues</u> \$000	
<u>RATE 135</u>								
DEC to MAR								
1.1	Customer Charge	Contracts 152	\$115.08	17	\$0.00	\$115.08	17	
1.2	Delivery Charge	first 14,000	547	6.6781	37	0.0057	6.6838	37
1.3		next 28,000	865	5.4781	47	0.0057	5.4838	47
1.4		over 42,000	2,700	5.0781	137	0.0057	5.0838	137
1.	Total Distribution Charge	4,112		239			239	
2.1	Gas Supply Load Balancing	4,112	0.0000	0	0.0000	0.0000	0	
2.2	Gas Supply Transportation	1,472	5.8700	86	(0.0654)	5.8045	85	
2.3	Seasonal Credit			(465)			(465)	
3.1	Gas Supply Commodity - System	80	9.3937	7	(0.0003)	9.3934	7	
3.2	Gas Supply Commodity - Buy/Sell	0	9.3713	0	(0.0032)	9.3681	0	
3.	Total Gas Supply Charge	80		7			7	
4.	SUB-TOTAL WINTER			-133			-133	
APR to NOV								
5.1	Customer Charge	Contracts 304	\$115.08	35	\$0.00	\$115.08	35	
5.2	Delivery Charge	first 14,000	4,008	1.9781	79	0.0057	1.9838	80
5.3		next 28,000	7,758	1.2781	99	0.0057	1.2838	100
5.4		over 42,000	39,305	1.0781	424	0.0057	1.0838	426
5.	Total Distribution Charge	51,071		637			640	
6.1	Gas Supply Load Balancing	51,071	0.0000	0	0.0000	0.0000	0	
6.2	Gas Supply Transportation	19,026	5.8700	1,117	(0.0654)	5.8045	1,104	
7.1	Gas Supply Commodity - System	533	9.3937	50	(0.0003)	9.3934	50	
7.2	Gas Supply Commodity - Buy/Sell	0	9.3713	0	(0.0032)	9.3681	0	
7.	Total Gas Supply Charge	533		50			50	
8.	SUB-TOTAL SUMMER			1,804			1,795	
9.1	TOTAL DISTRIBUTION	55,183		876			879	
9.2	TOTAL GAS SUPPLY LOAD BALANCIN	55,183		738			725	
9.3	TOTAL GAS SUPPLY COMMODITY	613		58			58	
9.	TOTAL RATE 135	55,183		1,671			1,661	
10.	REVENUE INC./(DEC.)						(10)	

NOTE: * Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

Item No.	Col. 1		Col. 2	Col. 3		Col. 4	Col. 5	Col. 6		Col. 7
	Rate Block		Contracts & Volumes 10 ³ m ³	EB-2012-0054		Revenues \$000	Rate Change cents*	Interim EB-2011-0354		Revenues \$000
	m ³			Rate	Revenues			Rate	Revenues	
<u>RATE 145</u>										
1.1	Customer Charge	Contracts	1,284	\$123.34	158	\$0.00	\$123.34	158		
1.2	Demand Charge		16,209	8.2300	1,334	-	8.2300	1,334		
1.2	Delivery Charge	first 14,000	16,757	2.7268	457	0.0550	2.7818	466		
1.3		next 28,000	30,410	1.3678	416	0.0550	1.4228	433		
1.4		over 42,000	105,657	0.8088	855	0.0550	0.8638	913		
1.	Total Distribution Charge		<u>152,823</u>		<u>3,220</u>					<u>3,304</u>
2.1	Gas Supply Load Balancing		152,823	0.1799	275	(0.0131)	0.1668	255		
2.2	Gas Supply Transportation		42,257	5.8700	2,480	(0.0654)	5.8045	2,453		
2.3	Curtailement Credit				(837)			(837)		
3.1	Gas Supply Commodity - System		24,855	9.4839	2,357	(0.0358)	9.4481	2,348		
3.2	Gas Supply Commodity - Buy/Sell		0	9.4615	0	(0.0387)	9.4228	0		
3.	Total Gas Supply Charge		<u>24,855</u>		<u>2,357</u>			<u>2,348</u>		
4.1	TOTAL DISTRIBUTION		152,823		3,220			3,304		
4.2	TOTAL GAS SUPPLY LOAD BALANCING		152,823		1,918			1,870		
4.3	TOTAL GAS SUPPLY COMMODITY		24,855		2,357			2,348		
4.	TOTAL RATE 145		<u>152,823</u>		<u>7,495</u>			<u>7,523</u>		
5.	REVENUE INC./(DEC.)									29
<u>RATE 170</u>										
6.6	Customer Charge	Contracts	456	\$279.31	127	\$0.00	\$279.31	127		
6.2	Demand Charge		47,406	4.0900	1,939	0.0000	4.0900	1,939		
6.3	Delivery Charge	first 1,000,000	324,786	0.4629	1,504	0.0033	0.4663	1,514		
6.4		over 1,000,000	191,579	0.2629	504	0.0033	0.2663	510		
6	Total Distribution Charge		<u>516,365</u>		<u>4,074</u>			<u>4,091</u>		
7.1	Gas Supply Load Balancing		516,365	0.1021	527	(0.0090)	0.0931	481		
7.7	Gas Supply Transportation		69,887	5.8700	4,102	(0.0654)	5.8045	4,057		
7.3	Curtailement Credit				(6,225)			(6,225)		
8.1	Gas Supply Commodity - System		54,801	9.3175	5,106	0.0135	9.3310	5,113		
8.2	Gas Supply Commodity - Buy/Sell		0	9.2951	0	0.0106	9.3057	0		
8.	Total Gas Supply Charge		<u>54,801</u>		<u>5,106</u>			<u>5,113</u>		
9.1	TOTAL DISTRIBUTION		516,365		4,074			4,091		
9.2	TOTAL GAS SUPPLY LOAD BALANCING		516,365		-1,595			-1,687		
9.3	TOTAL GAS SUPPLY COMMODITY		54,801		5,106			5,113		
9.	TOTAL RATE 170		<u>516,365</u>		<u>7,585</u>			<u>7,517</u>		
10.	REVENUE INC./(DEC.)									(68)

NOTE: * Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2012-0054 vs EB-2011-0354

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	<u>Rate Block</u> m ³	<u>Contracts & Volumes</u> 10 ³ m ³	<u>EB-2012-0054</u>		<u>Rate Change</u> cents*	<u>Interim EB-2011-0354</u>	
			<u>Rate</u> cents*	<u>Revenues</u> \$000		<u>Rate</u> cents*	<u>Revenues</u> \$000
<u>RATE 200</u>							
1.1	Customer Charge	Contracts	12	\$0.00	0	\$0.00	0
1.2	Demand Charge		13,622	14.7000	2,002	0.0000	14.7000
1.3	Delivery Charge		163,080	1.1805	1,925	0.0081	1.1886
1.	Total Distribution Charge		<u>163,080</u>		<u>3,928</u>		<u>3,941</u>
2.1	Gas Supply Load Balancing		163,080	0.6722	1,096	(0.0567)	0.6156
2.2	Gas Supply Transportation		124,231	5.8700	7,292	(0.0654)	5.8045
2.3	Curtailment Credit				(196)		(196)
3.1	Gas Supply Commodity - System		124,231	9.3175	11,575	0.0135	9.3310
3.2	Gas Supply Commodity - Buy/Sell		<u>0</u>	9.2951	<u>0</u>	0.0106	9.3057
3.	Total Gas Supply Charge		<u>124,231</u>		<u>11,575</u>		<u>11,592</u>
4.1	TOTAL DISTRIBUTION		163,080		3,928		3,941
4.2	TOTAL GAS SUPPLY LOAD BALANCING		163,080		8,193		8,019
4.3	TOTAL GAS SUPPLY COMMODITY		124,231		11,575		11,592
4.	TOTAL RATE 200		<u>163,080</u>		<u>23,696</u>		<u>23,552</u>
5.	REVENUE INC./(DEC.)						(144)
<u>RATE 300</u>							
Firm							
	Customer Charge		36	\$500.00	18	0.0000	\$500.00
	Demand Charge		302	25.0151	76	(0.0000)	25.0150
Interruptible							
	Minimum Delivery Charge		31,049	0.3595	112	0.0000	0.3595
	Maximum Delivery Charge		<u>0</u>	0.9869	<u>0</u>	0.0000	0.9869
8.	TOTAL RATE 300		<u>0</u>		<u>205</u>		<u>205</u>
9.	REVENUE INC./(DEC.)						(0)

NOTE: * Cents unless otherwise noted.

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ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating & Water Htg.										
Heating, Water Htg. & Other Uses										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%	240.00	240.00	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	194.92	193.72	1.20	0.6%	293.82	291.98	1.84	0.6%
1.4	LOAD BALANCING	§ \$	210.32	213.27	(2.95)	-1.4%	322.02	326.51	(4.49)	-1.4%
1.5	SALES COMMDTY	\$	287.91	288.48	(0.57)	-0.2%	440.82	441.66	(0.84)	-0.2%
1.6	TOTAL SALES	\$	933.15	935.47	(2.32)	-0.2%	1,296.66	1,300.15	(3.49)	-0.3%
1.7	TOTAL T-SERVICE	\$	645.24	646.99	(1.75)	-0.3%	855.84	858.49	(2.65)	-0.3%
1.8	SALES UNIT RATE	\$/m ³	0.3046	0.3053	(0.0008)	-0.2%	0.2764	0.2772	(0.0007)	-0.3%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.2106	0.2112	(0.0006)	-0.3%	0.1824	0.1830	(0.0006)	-0.3%
1.10	SALES UNIT RATE	\$/GJ	8.080	8.101	(0.0201)	-0.2%	7.334	7.354	(0.0197)	-0.3%
1.11	T-SERVICE UNIT RATE	\$/GJ	5.587	5.603	(0.0152)	-0.3%	4.841	4.856	(0.0150)	-0.3%

Heating Only										
Heating & Water Htg.										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%	240.00	240.00	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	125.01	124.25	0.76	0.6%	130.10	129.32	0.78	0.6%
2.4	LOAD BALANCING	§ \$	134.19	136.08	(1.89)	-1.4%	137.66	139.55	(1.89)	-1.4%
2.5	SALES COMMDTY	\$	183.72	184.08	(0.36)	-0.2%	188.42	188.79	(0.37)	-0.2%
2.6	TOTAL SALES	\$	682.92	684.41	(1.49)	-0.2%	696.18	697.66	(1.48)	-0.2%
2.7	TOTAL T-SERVICE	\$	499.20	500.33	(1.13)	-0.2%	507.76	508.87	(1.11)	-0.2%
2.8	SALES UNIT RATE	\$/m ³	0.3493	0.3501	(0.0008)	-0.2%	0.3472	0.3480	(0.0007)	-0.2%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.2553	0.2559	(0.0006)	-0.2%	0.2532	0.2538	(0.0006)	-0.2%
2.10	SALES UNIT RATE	\$/GJ	9.268	9.288	(0.0202)	-0.2%	9.213	9.232	(0.0196)	-0.2%
2.11	T-SERVICE UNIT RATE	\$/GJ	6.775	6.790	(0.0153)	-0.2%	6.719	6.734	(0.0147)	-0.2%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Heating, Pool Htg. & Other Uses										
		(A)	(B)	CHANGE						
				(A) - (B)	%					
3.1	VOLUME	m ³	5,048	5,048	0	0.0%				
3.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%				
3.3	DISTRIBUTION CHG.	\$	316.00	314.00	2.00	0.6%				
3.4	LOAD BALANCING	§ \$	346.52	351.34	(4.82)	-1.4%				
3.5	SALES COMMDTY	\$	474.38	475.27	(0.89)	-0.2%				
3.6	TOTAL SALES	\$	1,376.90	1,380.61	(3.71)	-0.3%				
3.7	TOTAL T-SERVICE	\$	902.52	905.34	(2.82)	-0.3%				
3.8	SALES UNIT RATE	\$/m ³	0.2728	0.2735	(0.0007)	-0.3%				
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1788	0.1793	(0.0006)	-0.3%				
3.10	SALES UNIT RATE	\$/GJ	7.237	7.256	(0.0195)	-0.3%				
3.11	T-SERVICE UNIT RATE	\$/GJ	4.744	4.758	(0.0148)	-0.3%				

General & Water Htg.

		(A)	(B)	CHANGE						
				(A) - (B)	%					
				0	0.0%	1,081	1,081	0	0.0%	
				0.00	0.0%	240.00	240.00	0.00	0.0%	
				0.41	0.6%	73.46	73.05	0.41	0.6%	
				(1.05)	-1.4%	74.19	75.24	(1.05)	-1.4%	
				(0.21)	-0.2%	101.58	101.79	(0.21)	-0.2%	
				(0.85)	-0.2%	489.23	490.08	(0.85)	-0.2%	
				(0.64)	-0.2%	387.65	388.29	(0.64)	-0.2%	
				(0.0008)	-0.2%	0.4526	0.4534	(0.0008)	-0.2%	
				(0.0006)	-0.2%	0.3586	0.3592	(0.0006)	-0.2%	
				(0.0209)	-0.2%	12.008	12.029	(0.0209)	-0.2%	
				(0.0157)	-0.2%	9.515	9.530	(0.0157)	-0.2%	

Heating & Water Htg.

		(A)	(B)	CHANGE						
				(A) - (B)	%					
3.1	VOLUME	m ³	2,480	2,480	0	0.0%				
3.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%				
3.3	DISTRIBUTION CHG.	\$	159.17	158.20	0.97	0.6%				
3.4	LOAD BALANCING	§ \$	170.23	172.64	(2.41)	-1.4%				
3.5	SALES COMMDTY	\$	233.05	233.48	(0.43)	-0.2%				
3.6	TOTAL SALES	\$	802.45	804.32	(1.87)	-0.2%				
3.7	TOTAL T-SERVICE	\$	569.40	570.84	(1.44)	-0.3%				
3.8	SALES UNIT RATE	\$/m ³	0.3236	0.3243	(0.0008)	-0.2%				
3.9	T-SERVICE UNIT RATE	\$/m ³	0.2296	0.2302	(0.0006)	-0.3%				
3.10	SALES UNIT RATE	\$/GJ	8.585	8.605	(0.0200)	-0.2%				
3.11	T-SERVICE UNIT RATE	\$/GJ	6.092	6.107	(0.0154)	-0.3%				

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Commercial Heating & Other Uses										
Com. Htg., Air Cond'ng & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,212.17	1,182.23	29.94	2.5%	1,555.29	1,516.85	38.44	2.5%
1.4	LOAD BALANCING	§ \$	1,504.94	1,532.31	(27.37)	-1.8%	1,949.10	1,984.56	(35.46)	-1.8%
1.5	SALES COMMDTY	\$	2,132.70	2,139.05	(6.35)	-0.3%	2,762.15	2,770.37	(8.22)	-0.3%
1.6	TOTAL SALES	\$	5,689.81	5,693.59	(3.78)	-0.1%	7,106.54	7,111.78	(5.24)	-0.1%
1.7	TOTAL T-SERVICE	\$	3,557.11	3,554.54	2.57	0.1%	4,344.39	4,341.41	2.98	0.1%
1.8	SALES UNIT RATE	\$/m ³	0.2517	0.2519	(0.0002)	-0.1%	0.2427	0.2429	(0.0002)	-0.1%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.1574	0.1572	0.0001	0.1%	0.1484	0.1483	0.0001	0.1%
1.10	SALES UNIT RATE	\$/GJ	6.678	6.682	(0.0044)	-0.1%	6.440	6.445	(0.0047)	-0.1%
1.11	T-SERVICE UNIT RATE	\$/GJ	4.175	4.172	0.0030	0.1%	3.937	3.934	0.0027	0.1%
Medium Commercial Customer										
Large Commercial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	6,527.74	6,366.42	161.32	2.5%	11,951.94	11,656.58	295.36	2.5%
2.4	LOAD BALANCING	§ \$	11,288.21	11,493.60	(205.39)	-1.8%	22,576.33	22,987.16	(410.83)	-1.8%
2.5	SALES COMMDTY	\$	15,996.90	16,044.57	(47.67)	-0.3%	31,993.74	32,089.02	(95.28)	-0.3%
2.6	TOTAL SALES	\$	34,652.85	34,744.59	(91.74)	-0.3%	67,362.01	67,572.76	(210.75)	-0.3%
2.7	TOTAL T-SERVICE	\$	18,655.95	18,700.02	(44.07)	-0.2%	35,368.27	35,483.74	(115.47)	-0.3%
2.8	SALES UNIT RATE	\$/m ³	0.2044	0.2049	(0.0005)	-0.3%	0.1986	0.1993	(0.0006)	-0.3%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.1100	0.1103	(0.0003)	-0.2%	0.1043	0.1046	(0.0003)	-0.3%
2.10	SALES UNIT RATE	\$/GJ	5.422	5.437	(0.0144)	-0.3%	5.270	5.287	(0.0165)	-0.3%
2.11	T-SERVICE UNIT RATE	\$/GJ	2.919	2.926	(0.0069)	-0.2%	2.767	2.776	(0.0090)	-0.3%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Industrial General Use										
Industrial Heating & Other Uses										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
3.1	VOLUME	m ³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,149.01	2,095.91	53.10	2.5%	2,882.26	2,811.02	71.24	2.5%
3.4	LOAD BALANCING	§ \$	2,881.58	2,934.01	(52.43)	-1.8%	4,254.16	4,331.58	(77.42)	-1.8%
3.5	SALES COMMDTY	\$	4,083.58	4,095.75	(12.17)	-0.3%	6,028.75	6,046.70	(17.95)	-0.3%
3.6	TOTAL SALES	\$	9,954.17	9,965.67	(11.50)	-0.1%	14,005.17	14,029.30	(24.13)	-0.2%
3.7	TOTAL T-SERVICE	\$	5,870.59	5,869.92	0.67	0.0%	7,976.42	7,982.60	(6.18)	-0.1%
3.8	SALES UNIT RATE	\$/m ³	0.2300	0.2302	(0.0003)	-0.1%	0.2192	0.2195	(0.0004)	-0.2%
3.9	T-SERVICE UNIT RATE	\$/m ³	0.1356	0.1356	0.0000	0.0%	0.1248	0.1249	(0.0001)	-0.1%
3.10	SALES UNIT RATE	\$/GJ	6.102	6.109	(0.0070)	-0.1%	5.815	5.825	(0.0100)	-0.2%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.598	3.598	0.0004	0.0%	3.312	3.314	(0.0026)	-0.1%
Medium Industrial Customer										
Large Industrial Customer										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
4.1	VOLUME	m ³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	6,684.73	6,519.59	165.14	2.5%	12,068.63	11,770.40	298.23	2.5%
4.4	LOAD BALANCING	§ \$	11,288.21	11,493.63	(205.42)	-1.8%	22,576.27	22,987.07	(410.80)	-1.8%
4.5	SALES COMMDTY	\$	15,996.92	16,044.56	(47.64)	-0.3%	31,993.62	32,088.94	(95.32)	-0.3%
4.6	TOTAL SALES	\$	34,809.86	34,897.78	(87.92)	-0.3%	67,478.52	67,686.41	(207.89)	-0.3%
4.7	TOTAL T-SERVICE	\$	18,812.94	18,853.22	(40.28)	-0.2%	35,484.90	35,597.47	(112.57)	-0.3%
4.8	SALES UNIT RATE	\$/m ³	0.2053	0.2058	(0.0005)	-0.3%	0.1990	0.1996	(0.0006)	-0.3%
4.9	T-SERVICE UNIT RATE	\$/m ³	0.1109	0.1112	(0.0002)	-0.2%	0.1046	0.1050	(0.0003)	-0.3%
4.10	SALES UNIT RATE	\$/GJ	5.447	5.461	(0.0138)	-0.3%	5.279	5.296	(0.0163)	-0.3%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.944	2.950	(0.0063)	-0.2%	2.776	2.785	(0.0088)	-0.3%

§ The Load Balancing Charge shown here includes proposed transportation charges

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 100 - Small Commercial Firm										
Rate 100 - Average Commercial Firm										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
1.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
1.2	CUSTOMER CHG.	\$	1,464.12	1,464.12	0.00	0.0%	1,464.12	1,464.12	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	17,346.75	17,189.15	157.60	0.9%	27,554.46	27,276.38	278.08	1.0%
1.4	LOAD BALANCING	\$	21,566.47	21,911.12	(344.65)	-1.6%	38,058.52	38,666.73	(608.21)	-1.6%
1.5	SALES COMMDTY	\$	31,667.46	31,761.78	(94.32)	-0.3%	55,883.84	56,050.29	(166.45)	-0.3%
1.6	TOTAL SALES	\$	72,044.80	72,326.17	(281.37)	-0.4%	122,960.94	123,457.52	(496.58)	-0.4%
1.7	TOTAL T-SERVICE	\$	40,377.34	40,564.39	(187.05)	-0.5%	67,077.10	67,407.23	(330.13)	-0.5%
1.8	SALES UNIT RATE	\$/m ³	0.2124	0.2132	(0.0008)	-0.4%	0.2054	0.2063	(0.0008)	-0.4%
1.9	T-SERVICE UNIT RATE	\$/m ³	0.1190	0.1196	(0.0006)	-0.5%	0.1121	0.1126	(0.0006)	-0.5%
1.10	SALES UNIT RATE	\$/GJ	5.636	5.658	(0.0220)	-0.4%	5.450	5.472	(0.0220)	-0.4%
1.11	T-SERVICE UNIT RATE	\$/GJ	3.158	3.173	(0.0146)	-0.5%	2.973	2.988	(0.0146)	-0.5%

Rate 100 - Small Industrial Firm										
Rate 100 - Average Industrial Firm										
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		
				(A) - (B)	%			(A) - (B)	%	
2.1	VOLUME	m ³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
2.2	CUSTOMER CHG.	\$	1,464.12	1,464.12	0.00	0.0%	1,464.12	1,464.12	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	17,619.55	17,461.93	157.62	0.9%	27,795.89	27,517.80	278.09	1.0%
2.4	LOAD BALANCING	\$	21,566.46	21,911.11	(344.65)	-1.6%	38,058.46	38,666.67	(608.21)	-1.6%
2.5	SALES COMMDTY	\$	31,667.45	31,761.79	(94.34)	-0.3%	55,883.75	56,050.20	(166.45)	-0.3%
2.6	TOTAL SALES	\$	72,317.58	72,598.95	(281.37)	-0.4%	123,202.22	123,698.79	(496.57)	-0.4%
2.7	TOTAL T-SERVICE	\$	40,650.13	40,837.16	(187.03)	-0.5%	67,318.47	67,648.59	(330.12)	-0.5%
2.8	SALES UNIT RATE	\$/m ³	0.2132	0.2140	(0.0008)	-0.4%	0.2058	0.2067	(0.0008)	-0.4%
2.9	T-SERVICE UNIT RATE	\$/m ³	0.1198	0.1204	(0.0006)	-0.5%	0.1125	0.1130	(0.0006)	-0.5%
2.10	SALES UNIT RATE	\$/GJ	5.657	5.679	(0.0220)	-0.4%	5.461	5.483	(0.0220)	-0.4%
2.11	T-SERVICE UNIT RATE	\$/GJ	3.180	3.194	(0.0146)	-0.5%	2.984	2.999	(0.0146)	-0.5%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Rate 145 - Small Commercial Interr.									
Rate 145 - Average Commercial Interr.									
		(A)	(B)	CHANGE		(A)	(B)	CHANGE	
				(A) - (B)	%			(A) - (B)	%
3.1	VOLUME	m ³ 339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$ 1,480.08	1,480.08	0.00	0.0%	1,480.08	1,480.08	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$ 9,701.95	9,515.44	186.51	2.0%	14,059.95	13,730.79	329.16	2.4%
3.4	LOAD BALANCING	\$ 18,393.75	18,660.01	(266.26)	-1.4%	32,459.99	32,929.89	(469.90)	-1.4%
3.5	SALES COMMDTY	\$ 32,046.80	32,168.24	(121.44)	-0.4%	56,553.31	56,767.60	(214.29)	-0.4%
3.6	TOTAL SALES	\$ 61,622.58	61,823.77	(201.19)	-0.3%	104,553.33	104,908.36	(355.03)	-0.3%
3.7	TOTAL T-SERVICE	\$ 29,575.78	29,655.53	(79.75)	-0.3%	48,000.02	48,140.76	(140.74)	-0.3%
3.8	SALES UNIT RATE	\$/m ³ 0.1817	0.1823	(0.0006)	-0.3%	0.1747	0.1753	(0.0006)	-0.3%
3.9	T-SERVICE UNIT RATE	\$/m ³ 0.0872	0.0874	(0.0002)	-0.3%	0.0802	0.0804	(0.0002)	-0.3%
3.10	SALES UNIT RATE	\$/GJ 4.820	4.836	(0.0157)	-0.3%	4.634	4.650	(0.0157)	-0.3%
3.11	T-SERVICE UNIT RATE	\$/GJ 2.314	2.320	(0.0062)	-0.3%	2.128	2.134	(0.0062)	-0.3%

Rate 145 - Small Industrial Interr.									
Rate 145 - Average Industrial Interr.									
		(A)	(B)	CHANGE		(A)	(B)	CHANGE	
				(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m ³ 339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$ 1,480.08	1,480.08	0.00	0.0%	1,480.08	1,480.08	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$ 9,974.75	9,788.24	186.51	1.9%	14,301.40	13,972.25	329.15	2.4%
4.4	LOAD BALANCING	\$ 18,393.72	18,660.00	(266.28)	-1.4%	32,459.93	32,929.81	(469.88)	-1.4%
4.5	SALES COMMDTY	\$ 32,046.82	32,168.25	(121.43)	-0.4%	56,553.21	56,767.50	(214.29)	-0.4%
4.6	TOTAL SALES	\$ 61,895.37	62,096.57	(201.20)	-0.3%	104,794.62	105,149.64	(355.02)	-0.3%
4.7	TOTAL T-SERVICE	\$ 29,848.55	29,928.32	(79.77)	-0.3%	48,241.41	48,382.14	(140.73)	-0.3%
4.8	SALES UNIT RATE	\$/m ³ 0.1825	0.1831	(0.0006)	-0.3%	0.1751	0.1757	(0.0006)	-0.3%
4.9	T-SERVICE UNIT RATE	\$/m ³ 0.0880	0.0882	(0.0002)	-0.3%	0.0806	0.0808	(0.0002)	-0.3%
4.10	SALES UNIT RATE	\$/GJ 4.842	4.857	(0.0157)	-0.3%	4.645	4.661	(0.0157)	-0.3%
4.11	T-SERVICE UNIT RATE	\$/GJ 2.335	2.341	(0.0062)	-0.3%	2.138	2.145	(0.0062)	-0.3%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Rate 110 - Small Ind. Firm - 50% LF					Rate 110 - Average Ind. Firm - 50% LF				
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>	
				(A) - (B)	%			(A) - (B)	%
5.1	VOLUME	m ³ 598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2	CUSTOMER CHG.	\$ 7,048.44	7,048.44	0.00	0.0%	7,048.44	7,048.44	0.00	0.0%
5.3	DISTRIBUTION CHG.	\$ 12,308.19	12,082.43	225.76	1.9%	201,360.99	197,598.59	3,762.40	1.9%
5.4	LOAD BALANCING	\$ 35,785.00	36,114.04	(329.04)	-0.9%	596,416.03	601,900.05	(5,484.02)	-0.9%
5.5	SALES COMMDTY	\$ 55,852.38	55,771.58	80.80	0.1%	930,871.84	929,525.07	1,346.77	0.1%
5.6	TOTAL SALES	\$ 110,994.01	111,016.49	(22.48)	0.0%	1,735,697.30	1,736,072.15	(374.85)	0.0%
5.7	TOTAL T-SERVICE	\$ 55,141.63	55,244.91	(103.28)	-0.2%	804,825.46	806,547.08	(1,721.62)	-0.2%
5.8	SALES UNIT RATE	\$/m ³ 0.1854	0.1855	(0.0000)	0.0%	0.1740	0.1740	(0.0000)	0.0%
5.9	T-SERVICE UNIT RATE	\$/m ³ 0.0921	0.0923	(0.0002)	-0.2%	0.0807	0.0808	(0.0002)	-0.2%
###	SALES UNIT RATE	\$/GJ 4.920	4.921	(0.0010)	0.0%	4.616	4.617	(0.0010)	0.0%
###	T-SERVICE UNIT RATE	\$/GJ 2.444	2.449	(0.0046)	-0.2%	2.140	2.145	(0.0046)	-0.2%

Rate 110 - Average Ind. Firm - 75% LF					Rate 115 - Large Ind. Firm - 80% LF				
		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>		<u>(A)</u>	<u>(B)</u>	<u>CHANGE</u>	
				(A) - (B)	%			(A) - (B)	%
6.1	VOLUME	m ³ 9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2	CUSTOMER CHG.	\$ 7,048.44	7,048.44	0.00	0.0%	7,471.44	7,471.44	0.00	0.0%
6.3	DISTRIBUTION CHG.	\$ 154,403.11	150,640.66	3,762.45	2.5%	770,672.43	768,761.29	1,911.14	0.2%
6.4	LOAD BALANCING	\$ 596,415.95	601,899.97	(5,484.02)	-0.9%	4,092,466.75	4,138,111.74	(45,644.99)	-1.1%
6.5	SALES COMMDTY	\$ 930,871.77	929,524.99	1,346.78	0.1%	6,516,103.24	6,506,675.80	9,427.44	0.1%
6.6	TOTAL SALES	\$ 1,688,739.27	1,689,114.06	(374.79)	0.0%	11,386,713.86	11,421,020.27	(34,306.41)	-0.3%
6.7	TOTAL T-SERVICE	\$ 757,867.50	759,589.07	(1,721.57)	-0.2%	4,870,610.62	4,914,344.47	(43,733.85)	-0.9%
6.8	SALES UNIT RATE	\$/m ³ 0.1693	0.1693	(0.0000)	0.0%	0.1631	0.1635	(0.0005)	-0.3%
6.9	T-SERVICE UNIT RATE	\$/m ³ 0.0760	0.0761	(0.0002)	-0.2%	0.0697	0.0704	(0.0006)	-0.9%
###	SALES UNIT RATE	\$/GJ 4.491	4.492	(0.0010)	0.0%	4.326	4.339	(0.0130)	-0.3%
###	T-SERVICE UNIT RATE	\$/GJ 2.016	2.020	(0.0046)	-0.2%	1.851	1.867	(0.0166)	-0.9%

ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS

(A) EB-2011-0354 Interim @ 37.69 MJ/m³ vs (B) EB-2012-0054 @ 37.69 MJ/m³

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	
Rate 135 - Seasonal Firm										
Rate 170 - Average Ind. Interr. - 50% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
7.1	VOLUME	m ³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,380.96	1,380.96	0.00	0.0%	3,351.72	3,351.72	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	7,911.8	7,877.60	34.24	0.4%	71,570.3	71,240.56	329.77	0.5%
7.4	LOAD BALANCING	\$	29,700.25	30,090.28	(390.03)	-1.3%	468,092.78	475,521.27	(7,428.49)	-1.6%
7.5	SALES COMMDTY	\$	56,225.79	56,227.58	(1.79)	0.0%	930,871.84	929,525.07	1,346.77	0.1%
7.6	TOTAL SALES	\$	95,218.84	95,576.42	(357.58)	-0.4%	1,473,886.67	1,479,638.62	(5,751.95)	-0.4%
7.7	TOTAL T-SERVICE	\$	38,993.05	39,348.84	(355.79)	-0.9%	543,014.83	550,113.55	(7,098.72)	-1.3%
7.8	SALES UNIT RATE	\$/m ³	0.1591	0.1597	(0.0006)	-0.4%	0.1477	0.1483	(0.0006)	-0.4%
7.9	T-SERVICE UNIT RATE	\$/m ³	0.0651	0.0657	(0.0006)	-0.9%	0.0544	0.0551	(0.0007)	-1.3%
7.10	SALES UNIT RATE	\$/GJ	4.221	4.237	(0.0159)	-0.4%	3.920	3.935	(0.0153)	-0.4%
7.11	T-SERVICE UNIT RATE	\$/GJ	1.728	1.744	(0.0158)	-0.9%	1.444	1.463	(0.0189)	-1.3%

Rate 170 - Average Ind. Interr. - 75% LF										
Rate 170 - Large Ind. Interr. - 75% LF										
		(A)	(B)	CHANGE		(A)	(B)	CHANGE		
				(A) - (B)	%			(A) - (B)	%	
8.1	VOLUME	m ³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,351.72	3,351.72	0.00	0.0%	3,351.72	3,351.72	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	64,385.5	64,055.74	329.76	0.5%	335,130.2	332,821.82	2,308.40	0.7%
8.4	LOAD BALANCING	\$	468,092.72	475,521.22	(7,428.50)	-1.6%	3,276,649.60	3,328,648.97	(51,999.37)	-1.6%
8.5	SALES COMMDTY	\$	930,871.77	929,524.99	1,346.78	0.1%	6,516,103.24	6,506,675.80	9,427.44	0.1%
8.6	TOTAL SALES	\$	1,466,701.71	1,472,453.67	(5,751.96)	-0.4%	10,131,234.78	10,171,498.31	(40,263.53)	-0.4%
8.7	TOTAL T-SERVICE	\$	535,829.94	542,928.68	(7,098.74)	-1.3%	3,615,131.54	3,664,822.51	(49,690.97)	-1.4%
8.8	SALES UNIT RATE	\$/m ³	0.1470	0.1476	(0.0006)	-0.4%	0.1451	0.1457	(0.0006)	-0.4%
8.9	T-SERVICE UNIT RATE	\$/m ³	0.0537	0.0544	(0.0007)	-1.3%	0.0518	0.0525	(0.0007)	-1.4%
8.10	SALES UNIT RATE	\$/GJ	3.901	3.916	(0.0153)	-0.4%	3.849	3.865	(0.0153)	-0.4%
8.11	T-SERVICE UNIT RATE	\$/GJ	1.425	1.444	(0.0189)	-1.3%	1.374	1.392	(0.0189)	-1.4%

APPENDIX "C"

"Not Used"

APPENDIX "D"
Accounting Treatment

ACCOUNTING TREATMENT FOR A
PURCHASED GAS VARIANCE ACCOUNT
("2013 PGVA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 PGVA is to record the effect of price variances between actual 2013 gas purchase prices and the forecast prices that underpin the revenue rates to be charged in 2013. Without this deferral account, the ratepayers and the Company are exposed to the risk of purchased gas price variances, which could unduly penalize or benefit one party at the benefit or expense of the other. Lower than forecast gas purchase prices would result in an over recovery from the customers and higher prices would result in an under recovery to the Company. This deferral account ensures that such effects are eliminated.

Methodology

The actual unit cost is determined by dividing the total commodity and transportation costs (less the demand charges related to unutilized TransCanada firm service transportation capacity, if any) plus any other costs associated with emerging gas pricing mechanisms incurred in the month by the actual volumes purchased in the month. The rate differential between the PGVA reference price and the actual unit cost of the purchases, multiplied by the actual volumes purchased, is recorded in the PGVA monthly.

The fixed cost component of the TransCanada firm service transportation costs (i.e., Transportation Demand Charge) is included in the determination of the reference price. However, any demand charges relating to unutilized transportation capacity, either forecast or actual, are excluded. This treatment of forecast and actual Transportation Demand Charges for unutilized transportation capacity is consistent with the Board's concerns that these amounts be excluded from the PGVA.

Since all transportation costs on volumes purchased by the Company related to forecast utilized capacity are included in the determination of the PGVA reference price, any changes in the TransCanada tolls will be recorded in the PGVA. Any toll changes related to the cost of forecast unutilized capacity will not be recorded in the PGVA and therefore, requires separate adjustment. The inclusion of changes in TransCanada tolls in the PGVA is consistent with past practice.

Since the transportation tolls for the Alliance and Vector pipelines that were used in the determination of the PGVA reference price were based upon an estimate, any variation between the actual transportation costs (including associated fuel costs) and the estimated transportation costs will be recorded in the PGVA.

Since transportation costs related to the transport of Western Canada Bundled T-service volumes are not included in the derivation of the PGVA reference price, changes in TransCanada tolls will be recorded in the PGVA as a separate adjustment.

For the period January 1, 2013 to December 31, 2013 expenditures related to TransCanada's Storage Transportation Services, including balancing fees related to TransCanada's Limited Balancing Agreement, will be recorded in the 2013 PGVA. The 2013 PGVA will also record amounts related to a Limited Balancing Agreement with Union Gas.

The PGVA will record adjustments related to transactional services activities which are designed to record the impact of direct and avoided costs between the PGVA and the TSDA. These adjustments are required to ensure appropriate allocation of costs and benefits to the underlying transactions and appropriate recording of amounts in the 2013 PGVA and 2013 TSDA for purposes of deferral account dispositions.

In addition, the 2013 PGVA will record the amounts related to unforecast penalty revenues received from interruptible customers who do not comply with the Company's curtailment requirements, unauthorized overrun gas revenues, the use of electronic bulletin boards, and the unforecast Unabsorbed Demand Charge ("UDC") that arises as a consequence of the Company voluntarily leaving transportation capacity unutilized in order to gain a net benefit for the customer by purchasing lower priced unforecast discretionary delivered supplies.

The 2013 PGVA will also record an inventory valuation adjustment every time a recalculated "Utility Price" or PGVA Reference Price comes into effect at the beginning of a quarter. The adjustment consists of the storage inventory valuation adjustment necessary to price actual opening inventory volumes at a rate equal to the Board approved quarterly PGVA reference price.

The 2013 PGVA will also record any refund/collection associated with Board approved Gas Cost Adjustment Riders.

The Company will record, at the time a Banked Gas Account Balance is purchased from a customer, the difference in the amount payable to the customer and the amount included in the PGVA (Transportation Service Rider A). This amount would be credited to a sub-account of the PGVA. In the event the Company incurs unforecast UDC costs as a result of having to purchase Banked Gas Account Balances then the amount in such sub-account will be used to offset corresponding UDC costs. All amounts remaining in this sub-account, after offsetting these UDC costs, will be rolled up into the PGVA.

The commodity sale price on the disposition of Banked Gas Account Balances, the incentive sale price, is set at 120% of an average Empress price over the 12 months of the contractual year. Any amount in excess of 100% of the gas supply charge stated in the applicable rate schedule, net of the commodity related bad debt, will be included in the PGVA.

Simple interest is to be calculated on the opening monthly balance of the 2013 PGVA using the Board Approved EB-2006-0117 interest rate methodology. The balance of the 2013 PGVA, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To record the monthly gas purchase variance:

Debit:	2013 PGVA	(Account 179.703)
Credit:	Gas in Storage	(Account 152.000)
	or	
Debit:	Gas in Storage	(Account 152.000)
Credit:	2013 PGVA	(Account 179.703)

To record the total rate variance on the current month's gas purchases.

2. TransCanada Toll changes related to forecast un-utilized transportation capacity:

Debit:	2013 PGVA	(Account 179. 703)
Credit:	Accounts Payable	(Account 259. 000)
	or	
Debit:	Gas in Storage	(Account 152. 000)
Credit:	2013 PGVA	(Account 179. 703)

To record the amounts related to TransCanada toll changes on forecast unutilized transportation capacity.

3. TransCanada Toll changes related to Western Canada Bundled T-Service transportation capacity:

Debit:	2013 PGVA	(Account 179. 703)
Credit:	Accounts Payable	(Account 259. 000)
	or	
Debit:	Gas in Storage	(Account 152. 000)
Credit:	2013 PGVA	(Account 179. 703)

To record the amounts related to TransCanada toll changes on Western Canada Bundled T-Service transportation capacity.

4. Transactional services activities:

Debit/Credit:	2013 TSDA	(Account 179. 803)
Debit/Credit:	Various accounts	(Account ____ . ____)
Credit/Debit:	2013 PGVA	(Account 179. 703)

To record adjustments for direct and avoided costs related to Transactional Services activities between the 2013 PGVA and 2013 TSDA, and other accounts such as Gas Costs, Gas Stored Underground and Storage Demand Charges.

5. Electronic bulletin boards:

Debit:	2013 PGVA	(Account 179. 703)
Credit:	Accounts Payable	(Account 259. 000)

To record the amounts related to the Company's use of electronic bulletin boards.

6. Unforecast penalty revenues:

Debit:	Accounts Receivable	(Account 140. 010)
Credit:	2013 PGVA	(Account 179. 703)

To record unforecast penalty revenues received from interruptible customers who do not comply with the Company's curtailment requirements.

7. Voluntary UDC:

Debit:	2013 PGVA	(Account 179. 703)
Credit:	Accounts Payable	(Account 259. 000)

To record voluntary UDC as a result of purchasing lower priced unforecast discretionary delivered supplies.

8. Inventory valuation adjustment:

Credit/Debit:	Gas In Storage	(Account 152. 000)
Debit/Credit:	2013 PGVA	(Account 179. 703)

To record the adjustment necessary to value actual inventory volumes at a rate equal to the 2013 PGVA reference price.

9. Refund or collection of the Gas Cost Adjustment Rider:

Debit/Credit:	2013 PGVA	(Account 179. 703)
Credit/Debit:	Accounts Receivable	(Account 140. 010)

To record the amounts refunded or collected from customers through the Gas Cost Adjustment Rider.

10. Purchase of banked gas account balance:

Debit:	Gas In Storage	(Account 152. 000)
Credit:	2013 PGVA	(Account 179. 703)

To record the purchase of the Banked Gas Account Balance less the Transportation Service Rider A.

11. Unforecast UDC:

Debit:	2013 PGVA	(Account 179. 703)
Credit:	Accounts Payable	(Account 259. 000)

To record unforecast UDC costs resulting from the purchase of Banked Gas Account Balances from T-Service customers.

12. Sales in excess of 100% of the applicable gas supply charge:

Debit:	Other Income	(Account 319. 010)
Credit:	2013 PGVA	(Account 179. 703)

To record the amount of sales in excess of 100% of the gas supply charge stated in the applicable rate schedule, net of the commodity related bad debt amount.

13. Interest accrual:

Debit:	2013 PGVA - Interest Receivable	(Account 179. 713)
Credit:	Interest Expense	(Account 323. 000)
	or	
Debit:	Interest Expense	(Account 323. 000)
Credit:	2013 PGVA - Interest Payable	(Account 179. 713)

To record simple interest on the opening monthly balance of the 2013 PGVA using the Board Approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
TRANSACTIONAL SERVICES DEFERRAL ACCOUNT
("2013 TSDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 TSDA is to record the incremental ratepayer share of net revenue from transportation and storage related transactional services, to be shared 90/10 between EGD's ratepayers and shareholders.

In the event that the ratepayer share of 2013 TS net revenues exceeds \$12 million, then such amounts over \$12 million will be credited to the TSDA. In the event that the ratepayer share of 2013 TS net revenues is less than \$12 million, then Enbridge will be credited with the difference between the actual ratepayer share of 2013 TS net revenues and \$12 million, to a maximum entitlement to Enbridge of \$4 million which would be reflected as a debit in the TSDA.

Net revenue is defined as gross revenues for providing these services less any direct incremental costs incurred, plus, any avoided costs. Direct incremental costs represent those direct costs incurred as a result of a transactional service activity and avoided costs are those costs that have been avoided as a result of a transactional service activity. Typical direct incremental costs and avoided costs would include transportation costs, fuel costs, charges for name changes, re-direct charges, etc.

Simple interest is to be calculated on the opening monthly balance of the 2013 TSDA using the Board Approved EB-2006-0117 interest rate methodology. The balance of the 2013 TSDA, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To record incremental Transactional Services revenues and costs:

Debit:	Other Income	(Account 319. 010)
Credit:	Operating Revenue	(Account 300. 000)
Debit/Credit:	2013 TSDA	(Account 179. 803)

To record either the incremental ratepayer portion of net revenues generated from transactional services activities in excess of the \$12 million included in rates or the recognition of amounts recoverable by EGD where net TS revenue is between \$8 and \$12 million.

2. Allocation of costs and benefits to Transactional Services activities:

Debit/Credit:	2013 TSDA	(Account 179. 803)
Debit/Credit:	Various accounts	(Account ____ . ____)
Credit/Debit:	2013 PGVA	(Account 179. 703)

To record adjustments for direct and avoided costs related to transactional services activities between the 2013 PGVA and 2013 TSDA, and other accounts such as Gas Costs, Gas Stored Underground and Storage Demand Charges.

3. Interest accrual:

Debit/Credit:	Interest Expense	(Account 323. 000)
Credit/Debit:	2013 TSDA - Interest Payable	(Account 179. 813)

To record simple interest on the opening monthly balance of the 2013 TSDA using the Board Approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR AN
UNACCOUNTED FOR GAS VARIANCE ACCOUNT
("2013 UAFVA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 UAFVA is to record the cost of gas that is associated with volumetric variances between the actual volume of unaccounted for gas ("UAF") and the 2013 Board approved UAF volumetric forecast.

The gas costs associated with the UAF variance account will be calculated at the end of calendar 2013 based on the estimated volumetric variance between the 2013 Board approved level and the estimate of the 2013 actual UAF. An adjustment will be made to the UAFVA in the subsequent year to record any differences between the estimated UAF and actual UAF.

The UAF annual variance will be allocated on a monthly basis in proportion to actual sales and costed at the monthly PGVA reference price.

Carrying costs for the UAFVA will be calculated using the Board Approved EB-2006-0117 interest rate methodology. The balance of the UAFVA, together with the carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To record the estimated volumetric variance between the December 31, 2013 actual UAF and the Board Approved level:

Debit/Credit:	2013 UAFVA	(Account 179. 853)
Credit/Debit:	Gas Costs	(Account 623. 010)

To record the costs associated with the volumetric variance related to unaccounted for gas.

2. Interest accrual:

Debit/Credit:	Interest on 2013 UAFVA	(Account 179. 863)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 UAFVA using the Board Approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
STORAGE AND TRANSPORTATION DEFERRAL ACCOUNT
("2013 S&TDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 S&TDA is to record the difference between the forecast of Storage and Transportation rates (both cost of service and market based pricing) included in the Company's approved rates and the final Storage and Transportation rates (both cost of service and market based pricing) incurred by the company. It will also be used to record variances between the forecast Storage and Transportation rebate programs and the final rebates received by the company. The accounting treatment for the S&TDA is in line with that established for the 2008 S&TDA, which recognized that storage and transportation services may be provided to the Company by suppliers other than Union Gas and at market based rates.

The 2013 S&TDA will also record the variance between the forecast Storage and Transportation demand levels and the actual Storage and Transportation demand levels. In addition, this account will be used to record amounts related to deferral account dispositions received or invoiced from Storage and Transportation suppliers.

The 2013 S&TDA will also record the variance between the forecasted commodity cost for fuel and the updated QRAM Reference Price.

Simple interest is to be calculated on the opening monthly balance of the 2013 S&TDA using the Board Approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. Storage and Transportation rate variance:

[(Final Storage and Transportation rates) – (Storage and Transportation rates underpinning the Company's 2013 rates)] X Actual storage and/or transportation volumes

Debit/Credit:	2013 S&TDA	(Account 179. 883)
Credit/Debit:	Gas in Storage	(Account 152. 000)
	or	
Credit/Debit:	Gas Costs	(Account 623. 010)

To record the difference between the Storage and Transportation rates included in the Company's 2013 rates and the final Storage and Transportation rates.

2. To record variances in the Storage and Transportation rebate programs:

Debit:	Sundry Accounts Receivable	(Account 141. 030)
Credit:	2013 S&TDA	(Account 179. 883)
	or	
Debit:	2013 S&TDA	(Account 179. 883)
Credit:	Accounts Payable	(Account 259. 000)

To record the difference between the Storage and Transportation rebate programs included in the Company's 2013 rates and the final rebates received by the Company.

3. To record Storage and Transportation deferral account disposition:

Debit:	Sundry Accounts Receivable	(Account 141. 030)
Credit:	2013 S&TDA	(Account 179. 883)
	or	
Debit:	2013 S&TDA	(Account 179. 883)
Credit:	Accounts Payable	(Account 259. 000)

To record amounts related to deferral account dispositions received or invoiced from Storage and Transportation.

4. Inventory valuation adjustment:

Debit/Credit:	2013 S&TDA	(Account 179. 883)
Credit/Debit:	Gas In Storage	(Account 152. 000)

To record adjustments to storage and transmission fuel costs associated with quarterly price changes.

5. Interest accrual:

Debit/Credit:	Interest on 2013 S&TDA	(Account 179. 893)
Credit/Debit:	Interest Expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 S&TDA using the Board Approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
DESIGN DAY CRITERIA TRANSPORTATION DEFERRAL ACCOUNT
("2013 DDCTDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 DDCTDA is to record the actual cost consequences of unutilized transportation capacity contracted by the Company to meet increased requirements resulting from the Peak Gas Design Day Criteria ("PGDDC"). EGD will update its PGDDC in 2013 and 2014 to meet a 1 in 5 recurrence interval. The impact of this update will be phased in equally over two years. For 2013, EGD will update its heating degree days used within its design day criteria for 2013 to represent an increase from 39.5 to 40.4 for Central Region, an increase from 45.1 to 46.7 for Eastern Region, and an increase from 36.3 to 37.6 for Niagara Region.

The Company estimates that the cost consequences of unutilized transportation capacity will be approximately \$5 million in 2013. Where a less expensive firm pipeline alternative(s) is utilized and or the Company still incurs unutilized costs, then only those incremental costs actually incurred will be recorded in the account and will be eligible for collection. The intent is that if less expensive options arise they can be pursued along with lower impacts within the DDCTDA.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record Design Day Criteria Transportation costs:

Debit:	2013 DDCTDA	(Account 179. 783)
Credit:	Accounts Payable	(Account 251. 010)

To record the incremental costs incurred from the new design day criteria transportation.

2. Interest accrual:

Debit:	Interest on 2013 DDCTDA	(Account 179. 793)
Credit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 DDCTDA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
CARBON DIOXIDE OFFSET CREDITS DEFERRAL ACCOUNT
("2013 CDOFDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 CDOFDA is to record amounts which represent proceeds resulting from the sale or other dealings in earned carbon dioxide offset credits. This deferral account was originally approved by the Board in its Natural Gas Generic DSM proceeding, docket EB-2006-0021.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To record the proceeds resulting from the sale of earned carbon dioxide offset credits:

Debit:	Various accounts	(Account ____ . ____)
Credit:	2013 CDOFDA	(Account 179. 503)

Proceeds arising from carbon dioxide offset credits earned.

2. Interest accrual:

Debit:	Interest expense	(Account 323. 000)
Credit:	Interest on 2013 CDOFDA	(Account 179. 513)

To record simple interest on the opening monthly balance of the 2013 CDOFDA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
CUSTOMER CARE CIS RATE SMOOTHING DEFERRAL ACCOUNT
("2013 CCCISRSDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 CCCISRSDA is to capture the difference between the forecast customer care and CIS costs versus the amount to be collected in revenues as approved by the Board in the EB-2011-0226 CIS Customer Care Settlement Agreement and proceeding. The amount to be debited or credited to the deferral account for 2013 and for each subsequent year through 2018, will be calculated by multiplying the difference in cost per customer and smoothed costs per customer, times the updated customer forecast for the year. The balances in the account will not be cleared during the 2013 through 2018 period. The balance will build up during the years 2013 to 2015 when the cost per customer exceeds the smoothed cost per customer being collected in rates, and then the balance will be drawn down during the years 2016 to 2018 when the cost per customer is lower than the smoothed cost per customer being collected in rates. After 2018, any remaining balance in the account it is to be cleared along with the clearance of other deferral and variance accounts.

Interest is to be calculated on the opening monthly balance of this account at a fixed annual rate of 1.47%, and will not change during the period the deferral account is allowed to continue through 2018. The interest carrying charges will be disposed of annually at the same time of clearance of all other deferral and variance accounts.

Accounting Entries

1. To record the approved 2013 treatment of revenue and costs associated with customer care and CIS costs:

Debit:	2013 CCCISRSDA	(Account 179. 153)
Credit:	Various accounts	(Account ____. ____.)

To record the variance between customer care and CIS costs versus the amount to be collected in revenues as approved by the Board in the EB-2011-0226 for CCCISRSDA.

2. Interest accrual:

Debit:	Interest on 2013 CCCISRSDA	(Account 179. 163)
Credit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 CCCISRSDA using a fixed annual rate of 1.47%, approved by the Board in the EB-2011-0226.

ACCOUNTING TREATMENT FOR A
 DEFERRED REBATE ACCOUNT
 ("2013 DRA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 DRA is to record any amounts payable to, or receivable from, customers of Enbridge Gas Distribution as a result of the clearing of deferral and variance accounts authorized by the Board which remain outstanding due to the Company's inability to locate such customers. The account will also include amounts arising from differences between actual and forecast volumes used for the purpose of clearing deferral account balances.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

- Disposition of deferral and variance accounts:

Debit/Credit:	D/VA's approved for clearance	(Account 179. ____)
Debit/Credit:	Interest on D/VA's – various	(Account 179. ____)
Credit/Debit:	2013 DRA	(Account 179. 003)

- Refund or collection:

Debit/Credit:	2013 DRA	(Account 179. 003)
Credit/Debit:	Accounts Receivable	(Account 140. 010)

To record the actual amounts refunded to / recovered from customers.

- Interest accrual:

Debit/Credit:	Interest expense	(Account 323. 000)
Credit/Debit:	Interest on the 2013 DRA	(Account 179. 013)

To record simple interest on the opening monthly balance of the 2013 DRA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
 GAS DISTRIBUTION ACCESS RULE COSTS DEFERRAL ACCOUNT
 ("2013 GDARCDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 GDARCDA is to record all incremental unbudgeted capital and operating costs associated with the development, implementation, and operation of the Gas Distribution Access Rule. Such costs would include, but not be limited to, market restructuring oriented customer education and communication programs, legal or expert advice required, operating costs in relation to the establishment of contractual agreements and developing revised business processes and related computer hardware and software required to meet the requirements of the GDAR.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record costs related to Gas Distribution Access Rule requirements:

Debit:	2013 GDARCDA	(Account 179. 203)
Credit:	Accounts payable	(Account 251. 010)

To record the unbudgeted costs associated with GDAR development, implementation, and operation.

2. Interest accrual:

Debit:	Interest on 2013 GDARCDA	(Account 179. 213)
Credit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 GDARCDA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
MANUFACTURED GAS PLANT DEFERRAL ACCOUNT
("2013 MGPDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 MGPDA is to capture all costs incurred in managing and resolving issues related to the Company's manufactured gas plant ("MGP") legacy operations. Amounts recorded in the 2012 MGPDA will also be transferred to the 2013 MGPDA. Costs charged to the account could include, but are not limited to:

- Responding to all enquiries, demands and court actions relating to former MGP sites;
- All oral and written communications with existing and former third party liability and property insurers of the Company;
- Conducting all necessary historical research and reviews to facilitate the Company's responses to all enquiries, demands, court actions and communications with claimants, third parties and insurers;
- Engaging appropriate experts (for example, environmental, insurance archivists, engineers, etc.) for the purposes of evaluating any alleged contamination that may have resulted from former MGP operations and providing advice regarding the appropriate steps to remediate/contain/monitor such contamination, if any;
- Engaging legal counsel to respond to all demands and court actions by claimants, and to take appropriate steps in relation to the Company's existing and former third party liability and property insurers; and
- Undertaking appropriate research into the regulatory treatment of costs resulting from former MGP operations in the United States.

The MGPDA would also be used to record any amounts which are payable to any claimant following settlement or trial, including any damages, interest, costs and disbursements and any recoveries from insurers or third parties.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record costs:

Debit:	2013 MGPDA	(Account 179. 303)
Credit:	Accounts Payable	(Account 251. 010)
Credit:	2012 MGPDA	(Account 179. 302)

To record the unbudgeted costs incurred in managing and resolving manufactured gas plants legal proceedings and litigation and to roll forward any un-cleared 2012 MGPDA amounts.

2. Interest accrual:

Debit:	Interest on 2013 MGPDA	(Account 179. 313)
Credit:	Interest expense	(Account 323. 000)
Credit:	Interest on 2012 MGPDA	(Account 179. 312)

To record simple interest on the opening monthly balance of the 2013 MGPDA using the Board approved EB-2006-0117 interest rate methodology and to roll forward any un-cleared interest amounts on the 2012 MGPDA.

ACCOUNTING TREATMENT FOR AN
ONTARIO HEARING COSTS VARIANCE ACCOUNT
("2013 OHCVA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 OHCVA is to recognize the variance between the actual costs incurred by the Company in relation to 2013 regulatory proceedings, stakeholder consultatives, Board costs, and related expenses versus the \$7,342,500 as approved for recovery within rates and within the scope of the OHCVA evidence as accepted in the 2013 rates Settlement Agreement (EB-2011-0354) approved by the Board.

Simple interest is to be calculated on the opening monthly balance of the 2013 OHCVA using the Board approved EB-2006-0117 interest rate methodology. The balance of the OHCVA, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To record the variance in Ontario proceeding related costs:

Debit:	2013 OHCVA	(Account 179. 223)
Credit:	Accounts payable	(Account 251. 010)
	or	
Debit:	Operating revenue	(Account 300. 000)
Credit:	2013 OHCVA	(Account 179. 223)

To record variances between actual Ontario proceeding related costs and the amount embedded in rates.

2. Interest accrual:

Debit/Credit:	Interest on 2013 OHCVA	(Account 179. 233)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 OHCVA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR AN
AVERAGE USE TRUE-UP VARIANCE ACCOUNT
("2013 AUTUVA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 AUTUVA is to record ("true-up") the revenue impact, exclusive of gas costs, of the difference between the forecast of average use per customer, for general service rate classes (Rate 1 and Rate 6), embedded in the volume forecast that underpins Rates 1 and 6 and the actual weather normalized average use experienced during the year. The calculation of the volume variance between forecast average use and actual normalized average use will exclude the volumetric impact of Demand Side Management programs in that year. The revenue impact will be calculated using a unit rate determined in the same manner as for the derivation of the Lost Revenue Adjustment Mechanism (LRAM), extended by the average use volume variance per customer and the number of customers.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record the revenue impact of forecast versus actual normalized average use:

Debit/Credit:	2013 AUTUVA	(Account 179. 653)
Credit/Debit:	Operating revenue	(Account 300. 000)

To record the revenue impact associated with the variance in forecast average use per customer versus actual normalized average use per customer.

2. Interest accrual:

Debit/Credit:	Interest on 2013 AUTUVA	(Account 179. 663)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 AUTUVA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
 POST-RETIREMENT TRUE-UP VARIANCE ACCOUNT
 (“2013 PTUVA”)

For the 2013 Fiscal Year
January 1, 2013 to December 31, 2013)

The purpose of the Post-Retirement True-Up Variance Account (PTUVA) is to record the differences between the 2013 forecast pension and post-employment benefit expenses of \$42.8 million and the actual pension and post-employment benefit expenses (both determined on an accrual basis). The 2013 PTUVA will be cleared in a manner that will allow for all variances between \$42.8 million and actual pension and OPEBs expenses to be recorded and cleared, subject to the condition that any amounts in excess of \$5 million (credit or debit) will be transferred into a next year’s account, so that large variances can be cleared over time (smoothed). Under this approach, the maximum amount (debit or credit) that will be cleared from the 2013 PTUVA will be \$5 million, and any remaining amounts will be transferred to the 2014 PTUVA for future clearance.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To record the pension and post-employment benefit true-up amounts:

Debit:	2013 PTUVA	(Account 179. 243)
Credit:	Accounts payable	(Account 251. 010)
	Or	
Debit:	Operating revenue	(Account 300.000)
Credit:	2013 PTUVA	(Account 179.243)

To record variances between actual pension and post-employment benefits, on an accrual basis, and amounts embedded in rates.

2. Interest accrual:

Debit:	Interest on 2013 PTUVA	(Account 179. 253)
Credit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 PTUVA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
TRANSITION IMPACT OF ACCOUNTING CHANGE DEFERRAL ACCOUNT
("2013 TIACDA")

For the 2013 Fiscal Year
January 1, 2013 to December 31, 2013)

The purpose of the Transition Impact Accounting Change Deferral Account (TIACDA) is to roll forward amounts recorded in the 2012 TIACDA. The amount to be recorded in the account is a \$90 million debit, which is approved by the Board to be cleared evenly, by \$4.5 million per year, over twenty years commencing in 2013. The \$90 million amount is a reinstatement of reductions to retained earnings which occurred through 2012 as a result of Enbridge having to account for post-employment expenses on an accrual basis upon transition to USGAAP. The use of USGAAP for regulatory purposes was approved within the 2013 rate proceeding.

The balance in the account will be drawn down and cleared to ratepayers by \$4.5 million annually with the un-cleared balance to be rolled forward to a next fiscal year indicated description of the account until clearance is complete.

Interest is not applicable to the balance of this account.

Accounting Entries

3. To track and record the accounting changes transition amounts as approved:

Debit:	2013 TIACDA	(Account 179. 023)
Credit:	2012 TIACDA	(Account 179. 022)

To roll forward un-cleared amounts recorded in the 2012 TIACDA.

No interest calculation is required in relation to this account.

ACCOUNTING TREATMENT FOR AN

OPEN BILL REVENUE VARIANCE ACCOUNT
("2013 OBRVA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 OBRVA is to track and record the ratepayer portion of net revenue for Open Bill Services. The account allows for net annual revenue amounts in excess of \$7.389 million to be shared 50/50 with ratepayers, and allows for a credit to Enbridge in the event that net annual revenues are less than \$4.889 million, equal to the shortfall between actual net revenues and \$4.889 million. The net revenue amounts will be determined in accordance with the EB-2009-0043 Board Approved Open Bill Access Settlement Proposal dated October 15, 2009, with updated Fees and Costs as set out at Issue D11 of the 2013 rates Settlement Agreement (EB-2011-0354).

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To track and record Open Bill services net revenue:

Debit:	Other income	(Account 319. 010)
Credit:	2013 OBRVA	(Account 179. 483)
	Or	
Debit:	2013 OBRVA	(Account 179. 483)
Credit:	Operating revenue	(Account 300. 000)

To record the variance in the ratepayer porting of net revenue associated with Open Bill Service programs in excess of \$7.389 million or below \$4.889 million.

2. Interest accrual:

Debit/Credit:	Interest on 2013 OBRVA	(Account 179. 493)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 OBRVA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR AN
EX-FRANCHISE THIRD PARTY BILLING SERVICES DEFERRAL ACCOUNT
("2013 EFTPBSDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 EFTPBSDA is to record and track the ratepayer portion of revenues net of incremental costs generated from third party billing services provided to ex-franchise parties. The net revenue is to be shared on a 50/50 basis with ratepayers. The net revenue amounts will be determined in accordance with the EB-2009-0043 Board Approved Open Bill Access Settlement Proposal dated October 15, 2009, with updated Fees and Costs as set out at Issue D11 of the 2013 rates Settlement Agreement (EB-2011-0354).

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Accounting Entries

1. To track and record the ratepayer portion of net revenue:

Debit/Credit:	2013 EFTPBSDA	(Account 179. 083)
Credit/Debit:	Various accounts	(Account ____ . ____)

To record net revenue associated with Ex-Franchise third party Billing Services.

2. Interest accrual:

Debit/Credit:	Interest on 2013 EFTPBSDA	(Account 179. 093)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 EFTPBSDA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR AN
ELECTRIC PROGRAM EARNINGS SHARING DEFERRAL ACCOUNT
("2013 EPESDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 EPESDA is to track and account for the ratepayer share of all net revenues generated by DSM services provided for electric CDM activities. The ratepayer share is 50% of net revenues, using fully allocated costs, as was determined in DSM guidelines proceeding EB-2008-0346.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record the ratepayer share of net revenues from electric DSM/CDM:

Debit:	Other income	(Account 319. 010)
Credit:	Operating & Maintenance	(Various accounts)
Credit:	2013 EPESDA	(Account 179. 603)

To record the ratepayer share of net revenues generated by providing DSM/CDM services.

2. Interest accrual:

Debit:	Interest expense	(Account 323. 000)
Credit:	Interest on 2013 EPESDA	(Account 179. 613)

To record simple interest on the opening monthly balance of the 2013 EPESDA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
DEMAND SIDE MANAGEMENT VARIANCE ACCOUNT
("2013 DSMVA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 DSMVA is to record the difference between the actual 2013 DSM spending and the \$31.4 million approved within the EB-2011-0295 multi-year DSM plan filing and incorporated within 2013 rates. Amounts determined to be over or under spending will be incorporated into the DSMVA.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record variances in relation to appropriate DSM program costs only:

Debit/Credit:	2013 DSMVA	(Account 179. 063)
Credit/Debit:	Operating & Maintenance	(Various accounts)

To record the difference between actual and approved Demand Side Management operating expenditures.

2. Interest accrual:

Debit/Credit:	Interest on 2013 DSMVA	(Account 179. 073)
Credit/Debit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 DSMVA using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
LOST REVENUE ADJUSTMENT MECHANISM
("2013 LRAM")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 LRAM is to record the amount of distribution margin gained or lost when the Company's DSM programs are less or more successful than budgeted, for the period January 1, 2013 to December 31, 2013.

When the utility's DSM programs, are less successful in the Test Year than budgeted, the utility gains distribution margin. Similarly, the utility loses distribution margin in the Test Year when its DSM programs are more successful than budgeted.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. To record LRAM amounts:

Debit/Credit:	Operating revenue	(Account 623. 010)
Credit/Debit:	2013 LRAM	(Account 179. 103)

To record in the LRAM, the distribution margin impact of differences between actual and budget gas savings forecast in the Company's DSM programs.

2. Interest accrual:

Debit/Credit:	Interest expense	(Account 323. 000)
Credit/Debit:	Interest on 2013 LRAM	(Account 179. 113)

To record simple interest on the opening monthly balance of the 2013 LRAM using the Board approved EB-2006-0117 interest rate methodology.

ACCOUNTING TREATMENT FOR A
DEMAND SIDE MANAGEMENT INCENTIVE DEFERRAL ACCOUNT
("2013 DSMIDA")

For the 2013 Fiscal Year
(January 1, 2013 to December 31, 2013)

The purpose of the 2013 DSMIDA is to record the actual amount of the shareholder incentive earned by the Company as a result of its DSM programs. The criteria and formula used to determine the amount of any shareholder incentive, to be recorded in the DSMIDA, will be in accordance with the methodology established in the DSM Guidelines proceeding EB-2008-0346, and Enbridge's 2012-2014 DSM Plan proceeding EB-2011-0295.

Simple interest is to be calculated on the opening monthly balance of this account using the Board approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner to be designated by the Board in a future rate hearing.

Accounting Entries

1. Shareholder incentive earned by the Company related to DSM programs:

Debit:	2013 DSMIDA	(Account 179. 263)
Credit:	Other income	(Account 319. 010)

To record the shareholder incentive earned by the Company related to its DSM programs.

2. Interest accrual:

Debit:	Interest on 2013 DSMIDA	(Account 179. 273)
Credit:	Interest expense	(Account 323. 000)

To record simple interest on the opening monthly balance of the 2013 DSMIDA using the Board approved EB-2006-0117 interest rate methodology.