

Compressor Fuel

- 1) Please provide the Dawn-Trafalgar easterly compressor fuel for:
 - a) EB-2005-0520 forecast of 2007 units of fuel (GJ) and dollar value (\$) allocated to:
 - i) In-franchise requirements
 - ii) Ex-franchise requirements
 - (1) M12 contracts
 - (2) Other transportation services
 - b) 2011 actual units of fuel (GJ) and dollar value (\$)
 - i) In-franchise requirements
 - ii) Ex-franchise requirements
 - (1) M12 contracts
 - (2) Other transportation services
 - c) For each of the above figures, please provide the evidentiary reference.
- 2) Does Union S&T nominate additional fuel for Union Gas Transportation related transactions in each of the following categories?
 - (1) M12 contracts
 - (2) Other transportation services
 - (3) FT-RAM credit supported exchanges
- 3) Please provide the specific expense type in Union's filings that capture the costs for the above services.
- 4) Please provide any evidentiary basis demonstrating Union's deduction of fuel gas from Net Revenue of S&T revenue and the Board's specific acceptance of that accounting.

Reporting of Deferral Account Balances - Post Disposition

Preamble:

From EB-2009-0052 Decision page 9

Forecast used to determine volumes for calculation of rate riders

Union and ratepayers would be exposed to over/under-recovery depending on the accuracy of the volume forecast used for the calculation of rate riders. LPMA requested that the Board direct Union to provide in the next proceeding the difference between the actual recovery/refund amounts and amounts approved by the Board to allow the Board to determine whether or not a true-up is necessary.

Union indicated in its reply that it over-refunded amounts to ratepayers in both 2007 and 2008, and did not seek a true-up in either year.

The Board sees no harm in Union addressing the merits of a true-up mechanism going forward. The Board expects Union to address this matter at the time it files for disposition of its 2009 accounts.

From EB-2010-0039 Application (20110625), pages 1 and 2

In Union's 2008 Deferral Account Disposition proceeding (EB-2009-0052), the Board requested that Union investigate the possibility of implementing a true-up mechanism which would reconcile any over or under recovery related to the disposition of deferral accounts. Upon review, Union determined that the average historical impact of not trueing-up the deferral disposition recovery was approximately \$25,000 per year to Union's benefit. Union does not believe that this surplus represents a material impact which would warrant the implementation of a true-up mechanism for deferral disposition recovery. Accordingly, Union is proposing not to implement a true-up mechanism.

In response to an IR, in Exhibit B2.01, Union explained that the \$25,000 per year reported was a result of a 3 year period from 2005 to 2007 in which the individual year balances varied from an over-refund of \$342,000 to an under-refund of \$521,000.

- 5) Please update the table presented in Exhibit B2.01 to add years 2008, 2009 and 2010 year-to-date and/or forecast.
- 6) Please add to the table the respective months in which each year's disposition occurred.

Preamble: The final paragraph of the response to Exhibit B2.01 reads:

Beyond the additional administration required to track variances and reallocate to ratepayers, there are no significant challenges to trueing up the over or under-recovery of balances from deferral and earnings sharing dispositions.

- 7) Please confirm the above statement is still true.
 - a) Please estimate the hours involved to effect this tracking and subsequent reallocation.
 - b) If not true, please provide an update and an estimate of the hours involved to effect this tracking and subsequent reallocation.