



uniongas
A Spectra Energy Company

May 7, 2008

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

Re: EB-2008-0034 Union Gas Reply Argument

Dear Ms. Walli:

Enclosed please find two copies of Union's reply argument including the following updated schedules:

- Exhibit A, Tab 1, Schedule 1 - 2007 Deferral Account Balances and Market Transformation Incentive, Capital Tax Deferral Amounts and Proposed CCA Amendments (Updated)
- Exhibit A, Tab 2, Schedule 1 - Allocation of 2007 Deferral Account Balances, Market Transformation Incentive, Capital Tax Deferral and Proposed CCA Amendments to Rate Classes (Updated)
- Exhibit A, Tab 2, Schedule 2 - Unit Rates for Prospective Recovery/(Refund), One-Time Adjustments, and Storage and Transportation (Ex-Franchise) Balances for Disposition (Updated)
- Exhibit A, Tab 2, Schedule 3 - General Service Bill Impacts (Updated)

If you have any questions, please contact me at (519) 436-5476.

Yours truly,

Chris Ripley
Manager, Regulatory Applications

cc C. Smith (Torys)
M. Penny (Torys)
EB-2007-0606 Intervenors

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an Application by Union Gas Limited for an order or orders amending or varying the rate or rates charged to customers as of April 1, 2008;

**UNION GAS LIMITED
REPLY ARGUMENT**

Overview

1. By Application dated March 3, 2008, Union applied to the Board for final disposition of Union's 2007 deferral and other account balances.
2. The Board issued Procedural Order No. 1 on March 31, 2008 providing for a written hearing, including written evidence, written interrogatories and written argument. Union's written prefiled evidence was delivered, with its application, to the Board on March 3, 2008. Union's written responses to interrogatories were delivered to the Board on April 18, 2008.
3. Union submitted its Argument-in-Chief on April 25, 2008.
4. Written argument was filed by the Ontario Energy Board Staff ("Board Staff"), London Property Management Association ("LPMA"), the Industrial Gas User's Association ("IGUA") and the City of Timmins ("Timmins").
5. Board Staff invited Union to clarify the apparent discrepancy between the margin forecast included in the Long-Term Peak Storage Services in Union's 2007 rate case

(EB-2005-0520) compared to the margin forecast included in Union's 2007 deferral disposition. In addition, Board Staff invited Union to update the customer impacts resulting from the change to the proposed commencement date of the disposition.

6. LPMA and IGUA argue that Union should refund \$1.000 million as a result of proposed capital cost allowance ("CCA") amendments for 2007.
7. IGUA does not oppose the clearance of the forecasted deferral balances relating to the unaudited 2007 DSM activities provided there is a future true-up that is captured in a future deferral disposition.
8. Timmins takes issue with three aspects of Union's application: First, Timmins argues that Union has requested disposition of the final gas supply related deferral accounts but has not provided supporting evidence in this application. Second, Timmins complains that different gas costs between the Northern and Eastern residential customers and Southern residential customers results in the Northern and Eastern residential customers paying \$50.000 million more than Southern residential customers. Finally, Timmins suggests that there is inequity between Union's return on equity of 8.54% and the interest rate paid on deferral accounts of 4.59%.
9. This is Union's reply to all of the above arguments.

Long-Term Peak Storage Services Margin

10. The Long-Term Peak Storage Services deferral account (No. 179-72) captures 75% of the difference between actual revenue in excess of the costs to provide Long-Term Peak Storage Services and the forecast revenue in excess of the cost to provide these

services. In its EB-2005-0520 Rate Order, the Board approved total revenues of \$42.058 million and allocated costs of \$20.653 million resulting in a total margin of \$21.405 million (EB-2005-0520 Rate Order, Working Papers, Schedule 24). 90% of this margin, or \$19.264 million, was included in 2007 rates.

11. On November 6, 2006, the Board issued the Natural Gas Electricity Interface Review (“NGEIR”) decision (EB-2005-0551) stating on page 106 that “there is no basis for retaining a requirement that Union share the margins on new long-term storage transactions, that is, long-term deals executed after the Board’s forbearance decision”.
12. The forecast revenue and costs for the Long-Term Peak Storage Services contracts entered into prior to the NGEIR decision are \$32.522 million and \$16.516 million, respectively. This results in a forecast margin of \$16.006 million.
13. In 2007, the actual margin from Long-Term Peak Storage Services contracts entered into prior to the NGEIR decision was \$18.934 million. This results in a credit of \$2.196 million in the Long-Term Peak Storage Services deferral account (75% of the difference between the forecast margin of \$16.006 million and the actual margin of \$18.934 million).
14. The methodology for calculating the Long-Term Peak Storage Services deferral account has not changed. Consistent with the Board’s NGEIR decision, the contracts executed prior to the decision to forbear from regulating ex-franchise storage services will form the basis for calculating the Long-Term Peak Storage Services deferral account balance.

Customer Impacts

15. Union is clearly not able to implement the disposition of the account balances starting April 1, 2008, as originally proposed. Union now proposes to implement the disposition of the deferral and other account balances starting July 1, 2008, and ending December 31, 2008, for general service rate classes.
16. Updated schedules showing the impact from the change in the implementation date are included with this reply.
17. Union proposes that interest accrue starting January 1, 2008 and continue to accrue until the balances are disposed.

2007 Capital Costs Allowance Amendments

18. As part of its original evidence, Union did not propose to dispose of the tax credits related to proposed amendments in CCA rates for 2007 because these changes had not been enacted. The credit associated with the proposed amendments is \$1.000 million.
19. Union has recently learned that it will be industry practice to include the CCA amendments in tax filings for 2007. It is also Union's understanding that the Canada Revenue Agency ("CRA") will be accepting the CCA amendments even though they have not been enacted.
20. Accordingly, Union is amending its original proposal and is requesting the Board to approve disposition of additional credits of \$1.000 million associated with amendments to CCA rates for 2007. Union will allocate the CCA credit to rate classes in proportion to the allocation of income taxes included in 2007 rates.

21. In the event that CRA does not accept the CCA amendments, or the CCA amendments are not enacted as expected, Union reserves the right to address any such changes in a future proceeding.
22. Updated schedules showing the impact of the CCA amendments are included in this reply.

Gas Supply Related Deferral Accounts

23. In 2007, Union filed four applications pursuant to the QRAM mechanism approved by the Board. Each of these applications included evidence related to Union's actual and forecasted cost of gas and the actual and forecasted gas purchases for a 24 month period.
24. As part of the QRAM process, parties have an opportunity to make comments and file submissions on Union's application. Union did not receive any submissions with respect to Union's past or forecasted gas purchases during 2007.
25. Accordingly, Union requests that the Board approve the *final disposition of the 2007 gas supply related deferral accounts*. Union's request for final disposition of the 2007 gas supply deferral accounts as part of this proceeding is consistent with requests for final dispositions made and approved by the Board in the past.

Annual Commodity Costs for Northern and Eastern Customers

26. Timmins asserts that residential customers in the Northern and Eastern areas pay \$50.000 million more per year in gas supply commodity charges than do residential customers in the South. The annual commodity and fuel cost for a typical Rate 01

Eastern Zone customer consuming 2,600 m³ per year is \$793.51 (EB-2008-0033, Tab 2, Schedule 4, page 2 line 24, column (k)). This is almost identical to the annual commodity and fuel cost for a typical Rate M1 Southern customer consuming 2,600 m³ of \$793.50 (EB-2008-0033, Tab 2, Schedule 4, page 1, line 7, column (b)).

Accordingly, the assertion is utterly unfounded.

Deferral Account Balance Interest Rate

27. Union accrues interest on Board approved deferral account balances in accordance with the Board approved accounting orders. Interest is computed monthly at the short term debt rate as approved by the Board. It is appropriate for the gas utilities to use a short-term debt rate as that is how the deferral account balances are actually funded by the utilities.

Conclusion

28. In conclusion, for the reasons set out above and in its Argument-in Chief, Union requests an order of the Board approving the 2007 deferral and other accounts as outlined in Exhibit A, Tab 1 Schedule 1 (Updated) and Schedules 2, 3 and 4. Union also seeks an order of the Board approving the method of allocation of these amounts as outlined in Exhibit A, Tab 2, Schedules 1 to 3 (Updated).

EB-2008-0034

UPDATED SCHEDULES

UNION GAS LIMITED
Deferral Account Balances and Market Transformation Incentive,
Capital Tax Deferral Amounts and Proposed CCA Amendments
Year Ending December 31, 2007
(\$000's)

Line No.	Account Number	Account Name	Balance	(1)
<u>Deferral Account Balances</u>				
<u>Gas Supply Accounts:</u>				
<u>Joint Accounts:</u>				
	179-107	Spot Gas Variance Account		
1		Spot Gas Purchases	\$	0
2		Load Balancing		(1,716)
3	179-108	Unabsorbed Demand Costs		(2,031)
4	179-109	Inventory revaluations		19,940
5		(Lines 1 through 4)		<u>16,193</u>
<u>Southern Operations Area:</u>				
6	179-106	PGVA		(98,140)
<u>Northern and Eastern Operations Area:</u>				
7	179-89	Heating Value		(1,539)
	179-100	TCPL Tolls and Fuel		
8		Tolls, LBA, Capacity Assignments		2,899
9		Fuel		(1,542)
10	179-105	PGVA		(14,760)
11		(Lines 7 through 10)		<u>(14,942)</u>
12	Total Gas Supply Accounts (Lines 5 + 6 + 11)			<u>(96,889)</u> (2)
<u>Storage and Transportation Accounts:</u>				
13	179-69	Transportation and Exchange Services		(4,589)
14	179-70	Short Term Storage and Balancing Services		(1,351)
15	179-72	Long-term Peak Storage		(2,196)
16	179-73	Other S&T Services		(146)
17	179-74	Other Direct Purchase Services		<u>799</u>
18	Total Storage and Transportation Accounts (Lines 13 through 17)			<u>(7,482)</u>

UNION GAS LIMITED
Deferral Account Balances and Market Transformation Incentive,
Capital Tax Deferral Amounts and Proposed CCA Amendments
Year Ending December 31, 2007
(\$000's)

Line No.	Account Number	Account Name	Balance	(1)
<u>Other:</u>				
19	179-26	Deferred Customer Rebates/Charges	-	
20	179-75	Lost Revenue Adjustment Mechanism	(268)	
21	179-102	Intra-period WACOG Changes	(779)	
22	179-103	Unbundled Services Unauthorized Storage Overrun	-	
23	179-111	Demand Side Management Variance Account	(863)	
24	179-112	Gas Distribution Access Rule Costs	(557)	
25	179-113	Late Payment Penalty Litigation	147	
26	179-115	Shared Savings Mechanism Variance Account	6,754	
27	179-117	Carbon Dioxide Offset Credits	-	
28	Total Other Accounts (Lines 19 through 27)		4,434	
29	Total Deferral Account Balances (Lines 12 + 18 + 28)		\$ (99,937)	
30	Market Transformation Incentive		500	
31	Capital Tax Deferral		(1,813)	
32	Proposed CCA Amendments		(1,000)	
33	Total Deferral Account Balances and Market Transformation Incentive and Capital Tax Deferral Amounts (Lines 28 to 32)		(102,250)	
34	Amount for Recovery/(Refund)		\$ (8,930)	(3)
<u>Notes:</u>				
(1) Account balances include interest to December 31, 2007.				
(2) With the exception of UDC (No. 179-108) and Heating Value (No. 179-89) accounts, all gas supply-related deferral account balances are recovered through the QRAM process.				
(3) Breakdown of amount for recovery/(refund):				
Total Deferral Account Balances and Market Transformation Incentive and Capital Tax Deferral Amounts (Line 29)			\$ (99,937)	
Less Total Gas Supply-related balances recovered through the QRAM process				
Total Gas Supply-related balances (Line 12)			\$ (96,889)	
Less: Balance of Unabsorbed Demand Costs Account (No. 179-108) (Line 3)			(2,031)	
Balance of Heating Value Account (No. 179-89) (Line 7)			(1,539)	(93,320)
Add: Market Transformation Incentive			500	
Capital Tax Deferral			(1,813)	
Proposed CCA Amendments			(1,000)	(2,313)
Amount for Recovery/(Refund)			\$ (8,930)	

UNION GAS LIMITED
Allocation of 2007 Deferral Account Balances, Market Transformation Incentive, Capital Tax Deferral and Proposed CCA Amendments to Rate Classes

Line No.	Particulars	Acct No.	Northern and Eastern Operations Area					Southern Operations Area					C-1 (\$000's)	M-16 (\$000's)	Total (1) (\$000's)		
			Rate 01 (\$000's)	Rate 10 (\$000's)	Rate 20 (\$000's)	Rate 77 (\$000's)	Rate 100 (\$000's)	Rate 25 (\$000's)	M1/M2 (\$000's)	M4 (\$000's)	M5A (\$000's)	M7 (\$000's)				M9 (\$000's)	M10 (\$000's)
1	Gas Supply Transportation-Related Deferrals:																
2	Unabsorbed Demand Cost (UDC) Variance	179-108	(1,775)	(568)	(69)	-	-	377	4	-	-	-	-	-	-	-	(2,031)
	Heating Value	179-69	(1,225)	(314)	-	-	-	-	-	-	-	-	-	-	-	-	(1,539)
3	Storage and Transportation-Related Deferrals:																
4	Transportation and Exchange Services	179-66	(62)	(26)	(3)	-	-	(767)	(65)	(5)	(46)	(5)	(302)	(55)	(3,115)	-	(4,589)
5	Balance and Short Term Storage Services	179-70	(182)	(58)	(7)	(10)	-	(633)	(4)	(38)	(4)	(0)	(315)	(45)	-	-	(1,351)
6	Long-Term Peak Storage Services	179-71	(281)	(93)	(11)	(15)	-	(1,034)	(98)	(6)	(82)	(6)	(515)	(74)	-	-	(2,196)
7	Other S&T Services	179-73	(19)	(6)	(1)	(1)	-	(69)	(6)	(0)	(4)	(0)	(34)	(5)	-	-	(146)
8	Other Direct Purchase Services	179-74	108	34	4	6	-	376	32	2	23	2	187	27	-	-	799
	Total Gas Supply Transportation and S&T Related Deferrals		(3,469)	(1,032)	(87)	(25)	-	(1,749)	(176)	(13)	(121)	(13)	(1,059)	(153)	(3,115)	-	(11,052)
	Delivery-Related Deferrals:																
9	Deferred Customer Rebates/Charges	179-26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Comprehensive Customer Information Program	179-56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Purchase Revenue and Payments	179-60	11	(24)	(19)	(15)	-	(212)	(257)	256	(18)	-	12	-	-	-	(368)
12	Loss Revenue Adjustment Mechanism	179-75	(116)	(28)	(4)	(39)	-	(474)	(42)	(35)	(25)	(3)	-	-	(7)	-	(779)
13	Intra-period WACOG	179-102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Storage Rights Compensation Costs	179-110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Demand Side Management Variance Account	179-111	121	(444)	(693)	(866)	-	857	(707)	241	(248)	-	678	-	-	-	(863)
17	Gas Distribution Access Rule Costs	179-112	(105)	(1)	(15)	(5)	-	(351)	(45)	(31)	(2)	(0)	-	-	-	-	(557)
18	Late Payment Penalty Litigation	179-113	34	0	-	-	-	113	-	-	-	-	-	-	-	-	147
19	Incremental OEG Cost Assessment	179-114	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-
20	Shared Savings Mechanism Variance Account	179-115	330	522	75	693	-	2,676	467	40	519	-	1,431	-	-	-	6,754
21	Total Delivery-Related Deferrals		274	25	(657)	(35)	-	2,508	(563)	471	227	(4)	2,121	-	-	-	4,434
22	Total 2007 Deferral Account Disposition		(3,195)	(1,007)	(744)	(60)	-	855	(769)	459	99	(16)	1,062	(153)	(3,115)	(7)	(5,615)
23	Market Transformation Incentive		-	-	-	-	-	500	-	-	-	-	-	-	-	-	500
24	Capital Tax Deferral		(311)	(58)	(30)	(0)	(39)	(838)	(26)	(18)	(18)	(2)	(90)	(11)	(353)	(0)	(1,813)
25	Proposed CCA Amendments (2)		(172)	(32)	(16)	(0)	(22)	(7)	(463)	(16)	(10)	(1)	(49)	(6)	(195)	(0)	(1,000)
26	Grand Total		(3,578)	(1,096)	(790)	(0)	(121)	(21)	56	(805)	71	(19)	922	(189)	(3,663)	(7)	(8,930)

Notes:
(1) EB-2008-0034, Exhibit A, Tab 1, Schedule 1.
(2) Proposed CCA Amendments are allocated to rate classes in proportion to the allocation of income taxes included in 2007 approved rates.
Amount to be refunded is \$1,000,438 (EB-2007-0600, Exhibit C3/C10/C33 26, Page 2 of 3).

UNION GAS LIMITED
General Service Rates
Unit Rates for Prospective Recovery/(Refund): Delivery

Line No.	Particulars	Rate Class	2007		2007 Market Transformation Incentive (\$000's)	2007 Capital Tax Deferral (\$000's)	2007 Proposed CCA Amendments (\$000's)	Balance for Disposition (\$000's)	2008 Forecast Volume (10 ³ m ³) (1)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (g) = (e/f)*100
			2007 Deferral Balances (\$000's)	(a)						
1	Small Volume General Service	01	(194)		-	(311)	(172)	(677)	347,322	(0.1949)
2	Large Volume General Service	10	(125)		-	(58)	(32)	(215)	155,740	(0.1378)
3	General Service	M1 / M2	481	500		(838)	(463)	(320)	1,543,048	(0.0207)

Notes:

(1) Forecast volume for the period July 1, 2008 to December 31, 2008.

UNION GAS LIMITED
General Service Rates
Unit Rates for Prospective Recovery/(Refund): Gas Supply Transportation

Line No.	Particulars	Rate Class	2007					Balance for Disposition (\$000's)	2007 Proposed CCA Amendments (\$000's)	2008 Forecast Volume (10 ³ m ³) (1)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (g) = (e/f)*100
			2007 Deferral Balances (\$000's)	Market Transformation Incentive (\$000's)	2007 Capital Tax Deferral (\$000's)	(b)	(c)				
			(a)					(d)	(e) = (a+b+c+d)	(f)	(g)
1	Small Volume General Service	01	(1,775)	-	-	-	-	-	(1,775)	347,322	(0.5111)
2	Large Volume General Service	10	(568)	-	-	-	-	-	(568)	154,162	(0.3686)

Notes:

(1) Forecast volume for the period July 1, 2008 to December 31, 2008.

UNION GAS LIMITED
Unit Rates for Prospective Recovery/(Refund): Gas Supply Commodity

Line No.	Particulars	2007 Deferral Balances (\$'000's)	2007 Market Transformation Incentive (\$'000's)	2007 Capital Tax Deferral (\$'000's)	2007 Proposed CCA Amendments (\$'000's)	Balance for Disposition (\$'000's)	2008 Forecast Volume (10 ³ m ³) (1)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (g) = (e/f)*100
		(a)	(b)	(c)	(d)	(e) = (a+b+c+d)	(f)	
1	North Sales Service	(1,539)	-	-	-	(1,539)	249,568	(0.6167)
2	South Sales Service	381	-	-	-	381	895,479	0.0426

Notes:

(1) Forecast volume for the period July 1, 2008 to December 31, 2008.

UNION GAS LIMITED
Unit Rates for One-Time Adjustments

Line No.	Particulars	Rate Class	2007 Deferral Balances (\$'000's)	2007 Market Transformation Incentive (\$'000's)	2007 Capital Tax Deferral (\$'000's)	2007 Proposed CCA Amendments (\$'000's)	Total Balance (\$'000's)	2007 Actual Volume (10 ³ m ³)	Unit Rate (cents/m ³)
			(a)	(b)	(c)	(d)	(e) = (a+b+c+d)	(f)	(g) = (e/f)*100
<u>Northern and Eastern Operations Area:</u>									
1	Medium Volume Firm Service (1)	20	(250)	-	(11)	(6)	(266)	160,882	(0.1655)
2	Medium Volume Firm Service (2)	20T	(423)	-	(19)	(11)	(453)	290,203	(0.1559)
3	Large Volume High Load Factor (2)	100T	(35)	-	(39)	(22)	(96)	2,015,431	(0.0048)
4	Wholesale Service	77	-	-	(0)	(0)	(0)	92	(0.0897)
5	Large Volume Interruptible	25	-	-	(13)	(7)	(21)	423,604	(0.0049)
<u>Southern Operations Area:</u>									
6	Firm Com/Ind Contract	M4	(764)	-	(29)	(16)	(810)	519,626	(0.1558)
7	Interruptible Com/Ind Contract	M5	459	-	(18)	(10)	431	504,405	0.0854
8	Special Large Volume Contract	M7	99	-	(18)	(10)	71	583,977	0.0121
9	Large Wholesale	M9	(16)	-	(2)	(1)	(19)	20,205	(0.0928)
10	Small Wholesale	M10	(2)	-	(0)	(0)	(2)	133	(1.2685)
11	Contract Carriage Service	T1	1,062	-	(90)	(49)	922	3,831,155	0.0241
12	Contract Carriage- Wholesale	T3	(153)	-	(11)	(6)	(169)	276,098	(0.0613)

Notes:
(1) Sales and Bundled-T customers only
(2) T-service customers only

UNION GAS LIMITED
Unit Rates for One-Time Adjustments: Gas Supply Transportation and Bundled Storage

Line No.	Particulars	Rate Class	Billing Units	2007		2007 Market Transformation Incentive (\$'000's)	2007 Capital Tax Deferral (\$'000's)	2007 Proposed CCA Amendments (\$'000's)	Total Balance (\$'000's)	2007 Actual Demand	Unit Demand Rate (g) = (e/f)*100
				2007 Deferral Balances (\$'000's)	(a)						
<u>Gas Supply Transportation (cents/m³)</u>											
1	Medium Volume Firm Service	20	10 ³ m ³	(69)		-	-	-	(69)	7,995	(0.8573)
<u>Bundled (T-Service) Storage (\$/GJ)</u>											
2	Medium Volume Firm Service	20T	GJ	(3)		-	-	-	(3)	15,960	(0.168)
3	Large Volume High Load Factor	100T	GJ	(25)		-	-	-	(25)	146,100	(0.168)

UNION GAS LIMITED
Summary of 2007 Deferral Account Disposition
Storage and Transportation Services

Line No.	Particulars (\$000's) (1)	Rate Class	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 Proposed CCA Amendments (\$000's) (d)	Total Balance (\$000's) (e) = (a+b+c+d)
1	Storage and Transportation	M12	(3,115)	-	(353)	(195)	(3,663)
2	Local Production	M13	(7)	-	(0)	(0)	(7)
3	Short-Term Cross Franchise	C1	(35)	-	(1)	(1)	(37)
4	Storage Transportation Service	M16	(5)	-	(0)	(0)	(6)

Note: (1) Exfranchise M12, M13, M16 and C1 customers based on specific amounts determined using approved deferral account allocation methodologies.

UNION GAS LIMITED
General Service Bill Impacts

Line No.	Particulars	Rate Component	Unit Rate for Prospective Recovery (cents/m ³) (1)	Volume (m ³) (2)	Bill Impact (\$) (c) = (a*b) / 100
1	Rate 01	Delivery	(0.1949)	1,013	(1.97)
2		Commodity	(0.6167)	1,013	(6.25)
3		Transportation	(0.5111)	1,013	(5.18)
4			(1.3227)		(13.40)
5	Rate 10	Delivery	(0.1378)	38,833	(53.51)
6		Commodity	(0.6167)	38,833	(239.47)
7		Transportation	(0.3686)	38,833	(143.14)
8			(1.1231)		(436.12)
9	Rate M1	Delivery	(0.0207)	829	(0.17)
10		Commodity	0.0426	829	0.35
11			0.0219		0.18
12	Rate M2	Delivery	(0.0207)	23,871	(4.94)
13		Commodity	0.0426	23,871	10.17
14			0.0219		5.23

Notes:

- (1) EB-2008-0034, Tab 2, Schedule 2, Updated.
 (2) Average consumption, per customer, for the period July 1 to December 31, 2008.