

ENBRIDGE GAS DISTRIBUTION INC.
DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

		Col. 1	Col. 2	Col. 3	Col. 4	
Line	Account	Actual at		Forecast for clearance at		
No.	Description	March 31, 2013		January 1, 2014		
	Acronym	Principal	Interest	Principal	Interest	
		(\$000's)	(\$000's)	(\$000's)	(\$000's)	
<u>Non Commodity Related Accounts</u>						
1.	Demand Side Management V/A	2011 DSMVA	535.8	(46.8)	535.8	(40.5) ¹
2.	Lost Revenue Adjustment Mechanism	2011 LRAM	-	-	(55.3)	(0.5) ¹
3.	Shared Savings Mechanism V/A	2011 SSMVA	-	-	6,769.5	41.5 ¹
4.	Deferred Rebate Account	2012 DRA	(940.8)	(5.8)	(940.8)	(16.6)
5.	Gas Distribution Access Rule Costs D/A	2011 GDARCD A	89.9	1.7	-	- ²
6.	Gas Distribution Access Rule Costs D/A	2012 GDARCD A	1,616.4	12.6	181.8	- ²
7.	Ontario Hearing Costs V/A	2012 OHCVA	(1,259.7)	(5.7)	(1,259.7)	(19.2) ³
8.	Unbundled Rate Implementation Cost D/A	2012 URICDA	155.0	1.5	155.0	3.3
9.	Average Use True-Up V/A	2012 AUTUVA	4,361.3	16.0	4,361.3	63.7 ⁴
10.	Tax Rate and Rule Change V/A	2012 TRRCVA	300.0	1.4	300.0	5.0 ⁵
11.	Earnings Sharing Mechanism D/A	2012 ESMDA	(10,350.0)	(38.0)	(7,392.0)	(141.5) ⁶
12.	Electric Program Earnings Sharing D/A	2012 EPESDA	(281.7)	(1.0)	(281.7)	(3.7)
13.	Ex-Franchise Third Party Billing Services D/A	2012 EFTPBSDA	(143.0)	(0.5)	(143.0)	(2.3)
14.	Transition Impact of Accounting Change D/A	2013 TIACDA	88,716.0	-	4,435.8	- ⁷
15.	Total non commodity related accounts		82,799.2	(64.6)	6,666.7	(110.8)
<u>Commodity Related Accounts</u>						
16.	Transactional Services D/A	2012 TSDA	(26,077.3)	(208.0)	(26,077.3)	(495.1)
17.	Unaccounted for Gas V/A	2012 UAFVA	2,067.9	7.6	2,067.9	30.1
18.	Storage and Transportation D/A	2012 S&TDA	(699.8)	(7.4)	(699.8)	(15.5)
19.	Total commodity related accounts		(24,709.2)	(207.8)	(24,709.2)	(480.5)
20.	Total Deferral and Variance Accounts		58,090.0	(272.4)	(18,042.5)	(591.3)

Notes:

- The final 2011 DSMVA, SSMVA, and LRAM balances to be cleared will be those approved in the EB-2013-0075 proceeding, anticipated to be filed in Q2 2013.
- The forecast clearance amount, associated with the 2011 and 2012 GDARCD A balances, is the result of a revenue requirement calculation found in evidence at Ex.C-1-2, updated to reflect EGD's letter dated September 6, 2013 with respect to the Settlement agreement.
- The OHCVA calculation is found in evidence at Ex.C-1-5.
- The AUTUVA explanation is found in evidence at Ex.C-1-3.
- The TRRCVA explanation is found in evidence at Ex.C-1-4.
- The ESMDA explanation is found in evidence at Ex.B-1-1 and B-1-2, and is updated to reflect EGD's letter dated September 6, 2013 with respect to the Settlement Agreement.
- The TIACDA clearance is in accordance with the EB-2011-0354 Final Rate Order.