EXHIBIT ________

EB-2013-0109

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 clearing certain non-commodity related deferral accounts and sharing utility earnings pursuant to a Board approved earnings sharing mechanism;

AND IN THE MATTER OF an Application by Union Gas Limited for an order approving a deferral account to capture variances between earnings sharing, deferral account and other balances approved for disposition and amounts actually refunded/recovered

CROSS-EXAMINATION COMPENDIUM OF LONDON PROPERTY MANAGEMENT ASSOCIATION ("LPMA")

AUDITED FINANCIAL STATEMENTS FOR REGULATED UTILITY OPERATION

In its decision in EB-2011-0210, the Board directed Union to prepare and file separate audited financial statements for that portion of its business that is subject to rate regulation:

"The Board directs Union to prepare and file separate audited financial statements for that portion of its business that is subject to rate regulation. For the utility business regulated by the Board, the Board directs Union to provide annually a full set of audited financial statements, with all related notes to these financial statements, prepared under the applicable generally accepted accounting principles used to report to financial regulators in Canada and in the USA. These audited financial statements will be filed with the Board as soon as possible after Union releases its financial results to the public, but no later than June 30th each year. The Board believes that this information will assist in both assessing the revenue requirements in future cost of service proceedings, and in monitoring during the course of the IRM term."

The purpose of this evidence is to provide an updated estimate of the cost required to prepare these financial statements and respond to the directive. Union's estimate is $1.3 million, with the amount to be charged to deferral account 179-129 Preparation of Audited Financial Statements during 2013. The estimate is an update to the estimate of $400,000 in EB-2011-0210 to account for analysis undertaken by Union and Ernst & Young, discussed below, subsequent to the hearing of that case. Given the change in estimate Union determined that the Board and intervenors should be advised of the new estimate prior to work being conducted.

The balance in the account as of December 31, 2013 will be submitted for recovery from ratepayers as part of Union's 2013 deferral disposition proceeding. Union will allocate the balance in the Preparation of Audited Financial Statements deferral account to rate classes in proportion to the allocation of similar costs in Board-approved rates. While Union has not finalized the appropriate allocation methodology at this time, Union expects to allocate the deferral account balance in proportion to the 2013 Board-approved allocation of Administrative and General O&M Expenses. This allocation methodology would result in approximately 70% of the Preparation of Audited Financial Statements deferral account balance being recovered from the Rate 01 and Rate M1 rate classes. Union will propose an allocation methodology as part of its 2013 deferral account disposition proceeding in 2014.

As part of the Natural Gas Electricity Interface Review (NGEIR EB-2005-0551), the Board determined that the market for Union's ex-franchise storage services was a competitive market and that Union Gas Limited would no longer be subject to rate regulation for those services. A key element of the Board's decision was that Union was not required to functionally separate its regulated and unregulated storage operations because it would be costly and difficult to establish a functional separation of utility and non-utility storage, and there was no evidence to suggest that there would be significant benefits from such a separation. The Board concluded that Union's 2007 cost allocation study was adequate for the purposes of separating the regulated and unregulated costs and revenues for ratemaking purposes. As a result, Union implemented a comprehensive accounting and cost allocation process to identify and separate costs between regulated and unregulated storage operations within the existing integrated operation. KPMG was retained to assist Union with the implementation.

During 2007 to 2012, Union filed a schedule annually showing the adjustments to Union's income statement for the revenues and costs related to the non-utility storage operations and other adjustments to arrive at utility income for earnings sharing purposes.

In 2010, as a result of the Settlement Agreement in EB-2010-0039, Union retained Black & Veatch to provide an independent review and evaluation of Union's cost allocation and accounting processes for its unregulated and regulated underground storage operations and make recommendations on any changes to the underlying assumptions and/or methodologies.

The Black & Veatch review, filed in EB-2011-0038 stated the following, "to implement a separation model for Union's regulated and unregulated storage operations, there are three options available to Union: (1) a functional separation, (2) an accounting separation; or (3) an asset divestiture. The Board at the time found that the functional separation of Union's storage assets was not necessary, nor was an asset divestiture a desired alternative in light of Union's integrated operations. Therefore, implementation of an accounting separation process was the only viable alternative to consider. The adoption of that approach, however, created the need for a comprehensive set of cost allocation methods to be applied to Union's storage assets, direct expenses, and other indirect costs."

The Board found in EB-2011-0038 that the non-utility storage allocation factor utilized by Union is in accordance with the NGEIR decision. The Board also noted that the fundamental premise upon which the non-utility storage allocation factor was developed is appropriate and Union's cost allocation methodology was formulated in a manner which reflects how particular systems were designed when they were built and assigns the costs on that basis.

In response to the Board's directive in EB-2011-0210, Union retained Black & Veatch to update the study filed in EB-2011-0038 to be filed as part of the 2014 rates filing. The implementation of cost allocations and accounting processes as well as the independent consultant reviews conducted to date has focused entirely on revenues and costs that are required for the calculation of the utility revenue requirement.

The Board's decision directing Union to prepare and file separate audited financial statements for the portion of the business subject to rate regulation, will require Union to undertake the implementation of a further accounting separation process to divide the remaining components of the balance sheet and income statement not included in the work performed by KPMG and Black & Veatch. In order for this to be accomplished, Union retained Ernst & Young, at a cost of approximately $150,000 to assist in mapping out the plan necessary to separate the remaining components of the unregulated operations not associated with the annual revenue requirement or earnings sharing calculation, and the process required to generate a full set of audited financial statements, with all related notes for regulated business.

Please see Addendum Appendix A for the report prepared by Ernst & Young outlining the background, project objectives and scope, project approach, and estimated level of effort and project costs necessary in order to accomplish the Board's directive.

The following table outlines the estimate of additional costs associated with the project to be captured in account 179-129, "Preparation of Audited Utility Financial Statements" for recovery.

Table 1

Implementation Costs (000's)	2013	2014	2015
Ernst & Young Project Plan	150	N/A	N/A
External/Incremental Support	1014	N/A	N/A
Ongoing Costs (000's)			
Addition to internal staffing	N/A	15	15
Audit Fees	100	65	65

During the implementation of the project external project resources will be used to assist with project management, development and implementation of methodology. The opportunity cost of internal staffing consumed by the project at fully-loaded labour rates will be approximately $550,000 spread across 24 departments.

As part of the implementation project plan Union will be developing a long-term IT solution. The implementation of this IT solution is expected to occur during 2014-2016. Union is not currently anticipating any additional system related costs, but should costs arise in the future Union proposes to capture those in the above mentioned deferral account.

Having regard to the fact that the work being undertaken is due to a Board directive, it is Union's expectation that it will recover all of the costs and it should not be at risk for the recovery.

Table 15

Pension Charge on Transition to U.S.GAAP Breakdown
($ Millions)

Change in the Measurement Date	($0.096)
Transitional Obligation	$7.907
	$7.811

OTHER ITEMS

Federal and Provincial Tax Changes

In accordance with the Board's EB-2007-0606 decision, 50% of the impact of the tax increase/decrease became subject to annual deferral account treatment. Union recorded a debit of $0.132 million in 2012, which represents 50% of the tax cost arising from the elimination of the previously enacted 0.5% decrease in the Ontario corporate tax rate. The decrease was scheduled to occur on July 1, 2012. The elimination of the decrease was not reflected in 2012 rates.

Account No. 179-132 Deferral Clearing Variance Account

As a result of the increased risk of variance outlined below, Union is requesting this deferral account be approved by the Board effective April 1, 2013. Union submitted an application on April 22, 2013 requesting approval of the deferral account noting that supporting evidence would be filed in this proceeding.

During the 2008 Deferral Disposition proceeding (EB-2009-0052) the Board had requested Union investigate the possibility of implementing a true-up mechanism to capture any volume variance related to the disposition of deferral accounts. Union determined in a response to an interrogatory in the 2009 Deferral Disposition proceeding (EB-2010-0039, Exhibit B2.01), that the average variance of deferral disposition from 2005 through 2007 was approximately $0.025 million per year, which did not represent a material amount to warrant a true-up mechanism.

During the 2011 Deferral Disposition proceeding (EB-2012-0087) Union was asked to revisit the need for a true-up mechanism by updating the information supplied in the 2009 Deferral Disposition proceeding to include the years 2008 and 2009. The investigation found that the average impact from 2005 to 2009 of not truing-up the disposition of deferral account balances was approximately $0.003 million per year. Consistent with the response during the 2009 proceeding, Union determined that no true-up mechanism was required.

In 2013, upon completion of the disposition of 2010 deferral account balances, Union determined that due to variances from forecasted volumes, approximately $1.3 million had been refunded to ratepayers in excess of the final deferral balances approved for disposition in EB-2011-0038.

There were two major drivers of the large variance between actual and forecast volumes used to refund the 2010 deferral balances:

i.) Differences in the new M1 and M2 rate classes where the combined variance was not significant. This had a significant impact because there was a planned recovery from the M1 class where actual volumes were below the forecast and a planned refund to the M2 class where the actual results were above the forecast. The brief history for the new M1 and M2 rate classes made the forecast split uncertain.

ii.) Lower volume refund period resulted in higher unit rates and more variability. The disposition occurred over the six month period starting April 1 rather than the traditional October 1 to March 31 period that was used for the 2005 to 2009 deferral proceedings. In Rate 10, the small forecast volume in this period resulted in a large unit rate for refund that, when applied to additional volume in this rate class, resulted in a significant over refund.

In addition to the 2010 factors outlined above, for the 2011 Deferral Disposition Union has additional volume risk. This results from the uncertainty in the forecast of sales service versus bundled direct purchase volumes which will affect the actual amount of the refund. Using current forecast assumptions for system sales volumes, the actual refund could be approximately $1.7 million above the amount approved by the Board in EB-2012-0087, which is a material variance. For these reasons Union has requested approval of this new deferral account effective April 1, 2013.

Filed: 2009-05-08
EB-2009-0052
Exhibit B5.7

UNION GAS LIMITED

Answer to Interrogatory from
London Property Management Association ("LPMA")

Ref: Exhibit A, Tab 2, Schedule 2

a) How has the forecasted volume for the period July 1, 2009 to December 31, 2009 been estimated? Is it based on a Board approved forecast? If so, what forecast?

b) If the actual volume over the July 1, 2009 through December 31, 2009 period is less than forecast and Union refunds less than forecast to customers, where do the remaining balances that were to be refunded to customers go?

c) For the customers that are subject to the one-time adjustments, what happens to the credits/debits that are refunded/collected from customers that are no longer on the system?

Response:

a) The forecasted volume for the period July 1, 2009 to December 31, 2009 is based on Union's most current operational forecast for 2009. It is Union's practice to use its most current operational forecast whenever prospectively disposing of deferral account balances because it is that forecast that is most likely to result in minimal differences between the amounts actually recovered / refunded and amounts approved for recovery / refund.

b) Any over or under recovery / refund of deferral account balances accrue to the company. There is no true up for differences between the actual recovery / refund and the balances approved for recovery. Given Union uses its most recent forecast, Union expects that any variances between the approved balances and the actual recovery will be minimal.

c) In the event that a customer is no longer on the system, Union will make reasonable efforts, using the information available, to process the one-time adjustment amounts. If Union cannot process a one-time adjustment, any unrefunded / unrecovered credits / debits accrue to the company.

UNION GAS LIMITED

Answer to Interrogatory from
London Property Management Association ("LPMA")

Reference: Exhibit A, Tab 1, pages 39-41

a) Please provide the completion date for the disposition of deferral account balances for each of 2010, 2012 and 2012.

b) Please provide the most recent projected under or over recovery of the deferral account balances for 2011, similar to the $1.3 million excess refunded for 2010. Please break the estimate out by rate class for each rate class that contributes to the variance.

c) Was the primary cause for the over refund in 2010 and the projected over refund in 2011 volume forecast error over the refund period?

d) Was the over refund limited to the M1, M1, 01 and 10 rate classes, or was there an over refund associated with the contract rate classes? If not, please explain why not.

e) Given this potential issue should have been known to Union based on the difference between forecast and actual volumes in the general service rate classes, why did Union not propose to refund/collect the balances in the same manner as for contract rate customers?

f) Please confirm that the requested deferral account would be used for both the 2011 and 2012 deferral account, ESM and other balances disposition.

g) Will the deferral account be used for 2013 or subsequent year disposals?

Response:

a) Please see the table below for the completion date for disposition of deferral account balances for 2010, 2011 & 2012 (Proposed):

Year	Disposition Recovery/Refund Period	Variance (000's)
2012 (Proposed)	Oct 2013 - Mar 2014	N/A
2011(i)	Apr 2013 - Sept 2013	($5,307)
2010 (ii)	Oct 2012 - Mar 2013	($70)
2010 (ii)	Apr 2012 - Sept 2012	($1,323)

(i): Estimated variance as per Exhibit D2.1 b).
(ii): 2010 disposition of deferral account balances occurred over the period of April to Sept 2012. The adjustment to the Short-term storage Deferral was disposed of Oct 2012 to Mar 2013.

b) Please see the table below for the projected 2011 over refund amount by rate class. Please also see Attachment 1.

Rate Class	Projected Refund Variance (000's)
Rate 01	($1,913)
Rate 10	(1,598)
Rate M1	(1,215)
Rate M2	(437)
Rate M4	(98)
Rate M5	(45)
Rate M10	(1)
Total	($5,307)

c) Please see the detailed response at Exhibit A, Tab 1, page 41 Line 1 to 22.

d) The 2010 over refund was limited to M1, M2, 01 & 10 rate classes. Contract rate classes were subject to one-time adjustments.

e) Union's Customer Information System (Banner), does not have the functionality to process one-time adjustments. The implementation of functionality to enable one-time adjustments in Banner would involve significant effort and cost.

Union's practice of disposing of the non-commodity deferral account balances to general service rate classes on a prospective basis is consistent with Union's approach to the disposition of gas supply-related deferral accounts in the QRAM. Implementing two different disposition methodologies of deferral account balances for general service rate classes is not appropriate.

f) Confirmed.

g) Yes.

Comparison of 2011 Approved Deferral Disposition and 2011 Actual Disposition Amounts
April - September 2013

Line No.	Particulars	Rate Class	Approved Disposition per EB-2012-0087: Balance for Disposition ($000's)	Approved Disposition per EB-2012-0087: Forecast Volume (10^3m^3)	Approved Disposition per EB-2012-0087: Unit Rate for Prospective Recovery/(Refund) (cents/m^3)	Revised Analysis as of September, 2013: Actual Volume (10^3m^3)	Revised Analysis as of September, 2013: Actual Recovery/(Refund) ($000's)	Variance ($000's)
			(a)	(b)	(c) = (a/b)*100	(d)	(e) = (c*d/100)	(f) = (e-a)
	Delivery Related Deferrals							
1	Small Volume General Service	01	(399)	175,996	(0.2266)	208,982	(474)	(75)
2	Large Volume General Service	10	(3,838)	82,732	(4.6396)	101,112	(4,691)	(853)
3	Small Volume General Service	M1	3,002	656,466	0.4573	667,884	3,054	52
4	Large Volume General Service	M2	1,478	208,905	0.7075	306,633	2,169	691
5	Total Delivery (lines 1 to 4)		243				59	(184)
	Gas Supply Transportation Related Deferrals							
6	Small Volume General Service	01	(9,807)	175,996	(5.5722)	208,982	(11,645)	(1,838)
7	Large Volume General Service	10	(3,616)	82,454	(4.3856)	99,446	(4,361)	(745)
8	Total Transportation (lines 6 to 7)		(13,423)				(16,006)	(2,583)
	Gas Supply Commodity Related Deferrals							
9	Small Volume General Service	M1	(8,856)	508,469	(1.7417)	581,178	(10,123)	(1,267)
10	Large Volume General Service	M2	(1,560)	89,545	(1.7417)	154,357	(2,688)	(1,128)
11	Firm Com/Ind Contract	M4	(99)	5,679	(1.7417)	11,301	(197)	(98)
12	Interruptible Com/Ind Contract	M5	(71)	4,048	(1.7417)	6,688	(116)	(45)
13	Small Wholesale	M10	(0)	11	(1.7417)	32	(1)	(1)
14	Total Commodity Related (lines 9 to 13)		(10,586)	607,752		753,555	(13,125)	(2,540)
15	Total Volume Related Deferrals (line 5 + 8 + 14)		(23,766)				(29,073)	(5,307)

Comparison of 2011 Approved Deferral Disposition and 2011 Actual Disposition Amounts by Deferral Account
April - September 2013

Line No.	Particulars	Deferral Account Number	Approved Balance for Disposition per EB-2012-0087 ($000's)	Actual Recovery/(Refund) ($000's)	Variance ($000's)
1	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(5,823)	(6,966)	(1,143)
2	Upstream Transportation FT-RAM Optimization	179-130	(18,186)	(22,166)	(3,980)
3	Storage & Delivery Deferrals and Other Balances	Various	243	59	(184)
4	Total (lines 1 to 3)		(23,766)	(29,073)	(5,307)

Filed: 2013-07-24
EB-2013-0109
Exhibit D2.13

UNION GAS LIMITED

Answer to Interrogatory from
London Property Management Association ("LPMA")

Reference: Exhibit B, Tab 1, page 18 & Exhibit A, Tab 1, pages 39-41

a) At page 18 of Exhibit B, Tab 1, Union states that it believes that all of the components of the IRM should remain together. Please explain how Union's request for a deferral account is consistent with "all components of the IRM should remain together".

b) Was there any such true-up mechanism, as that now requested by Union, in place during the IRM plan for 2008, 2009 or 2010 balances that were disposed of?

Response:

a) One of the components of Union's IRM settlement agreement provided that deferral accounts would be treated as Y factors in the plan. Union and ratepayers agreed, and the Board subsequently approved, that the amounts associated with approved deferral accounts would be passed through to ratepayers. Deferral accounts protect the ratepayer and the shareholder from potential gains or losses due to forecast variances.

Prior to the 2010 deferral disposition the amount of the clearing variance was not significant and a true-up account was not required. Recent changes in the timing of the disposition of deferral account balances, the forecast uncertainty related to new rate classes and the establishment of the FT-RAM Optimization account to be treated as a gas cost pass through have increased the risk that a material variance will result from the disposition of the deferral account balances.

The projected variance related to the disposition of the 2011 deferral accounts is $4.6 million primarily related to the variance in gas supply and transportation volumes. Two of the largest account balances are in gas supply related deferral accounts (179-108 -Unabsorbed Demand Cost (UDC) and 179-130 -Upstream Transportation FT-RAM Optimization) which if included in the QRAM process would be subject to true-up.

Exposing Union to material variances related to the disposition of deferral accounts is not consistent with the Y factor treatment in the IRM.

b) No.

EB-2007-0606

UNION GAS LIMITED

SETTLEMENT AGREEMENT

January 3, 2008

4.3 IF SO, HOW SHOULD THE IMPACT OF CHANGES IN AVERAGE USE BE APPLIED (E.G., TO ALL CUSTOMER RATE CLASSES EQUALLY, SHOULD IT BE DIFFERENTIATED BY CUSTOMER RATE CLASSES OR SOME OTHER MANNER)?

(Complete Settlement)

See 4.1 above and 12.3.1 below.

Evidence Reference:
1. B/T1, p. 36-37.
2. C1.8, C1.9, C13.5, C32.13, C32.14, C32.17.
3. L/T1/S2.

5 Y FACTOR

5.1 WHAT ARE THE Y FACTORS THAT SHOULD BE INCLUDED IN THE IR PLAN?

(Partial Settlement on the treatment of any temporary revenue deficiencies associated with customer additions; Complete Settlement on the remainder of the issue.)

The parties agree that identified Y factors will not be adjusted by the price cap index but will be passed through to rates.

Items that will be treated as Y factors are:

- Upstream gas costs
- Upstream transportation costs
- Incremental DSM costs (as determined in EB-2006-0021 and in any subsequent DSM proceeding) and volume reductions
- Storage margin sharing changes (as determined in EB-2005-0551)

The parties agree that the deferral accounts listed in Appendix B (including LRAM and SSM) will continue during the IR plan.

The parties further agree to the elimination of the following four deferral accounts:

Transportation Exchange Services Account (179-69)

Other S&T Services Account (179-73)

Other Direct Purchase Services Account (179-74)

Heating Value Account (179-89)

The parties agree that the disposition of Y factor amounts will be in accordance with existing Board approved allocation methods and allocators.

The following parties agree with the settlement of this part of the issue: APPrO, BOMA, CCC, Energy Probe, IGUA, Jason Stacey, Kitchener, LPMA, OAPPA, SEC, Sithe, Timmins, TransAlta, Union, VECC, WGSPG.

The following parties take no position on this part of the issue: Coral, EGD, GEC, PP, PWU, TCPL.

All parties except GEC and PP agree that there should not be a Y factor relating to customer additions during the term of the IR plan.

The following parties agree with the settlement of this part of the issue: APPrO, BOMA, CCC, Energy Probe, IGUA, Jason Stacey, Kitchener, LPMA, OAPPA, SEC, Sithe, Timmins, TransAlta, Union, VECC, WGSPG.

The following parties do not agree with the settlement of this part of the issue: GEC and PP.

The following parties take no position on this part of the issue: Coral, EGD, PWU, TCPL.

Evidence References:
1. B/T1 p.37-39.
2. C1.10, C3.19, C3.22, C4.12, C20.1, C20.2.
3. L/T1/S2, L/T3.

List of deferral accounts continuing during IR term

Account Name	Account Number	Proposed Changes (if any)
Gas Cost Deferral Accounts		
TCPL Tolls and Fuel	179-100	
North Purchase Gas Variance Account	179-105	Modify effective January 1, 2008 to capture heat value variances from North gas sales rates
South Purchase Gas Variance Account	179-106	Modify effective January 1, 2008 to capture heat value variances from South gas sales rates
Spot Gas Variance Account	179-107	
Unabsorbed Demand Cost Variance Account	179-108	
Inventory Revaluation Account	179-109	

Storage and Transportation Deferral Accounts		
Short Term Storage & Exchange Balancing	179-70	
Long Term Peak Storage	179-72	

Other Deferral Accounts		
Deferred Customer Rebates/Charges	179-26	
Lost Revenue Adjustment Mechanism	179-75	
Intra Period WACOG Changes	179-102	
Unbundled Services Unauthorized Storage Overrun	179-103	
Demand Side Management Variance Account	179-111	
Gas Distribution Access Rule (“GDAR”) Costs	179-112	
Late Payment Penalty Litigation	179-113	
Shared Savings Mechanism Variance Account	179-115	
Carbon Dioxide Offset Credits Deferral Account	179-117	

Filed: 2013-07-24
EB-2013-0109
Exhibit D2.20

UNION GAS LIMITED

Answer to Interrogatory from
London Property Management Association ("LPMA")

Reference: Exhibit B, Tab 4, Schedules 1 & 2

Please expand Schedules 1 and 2 to include ex-franchise rates.

Response:

Please see Attachment 1.

Exhibit B, Tab 4, Schedule 1 has been expanded to include the deferral account balances for all ex-franchise rate classes. Union has not expanded Exhibit B, Tab 4, Schedule 2 as there are no meaningful rate class averages for ex-franchise customers. The bill impacts for ex-franchise customers will vary significantly based on contract parameters and the level of activity.

Filed: 2013-07-24
EB-2013-0109
Exhibit D2.20
Attachment 1

UNION GAS LIMITED
Calculation of 2012 Deferral Impacts by Rate Class

Line No.	Rate Class	Particulars ($)	Customers	Consumption (10^3m^3)		Earnings Sharing	FT-RAM Deferral	Difference
			(a)	(b)		(c)	(d)	(e) = (d-c)
	Union South							
1	M1	Sales Service		1,985,247	(1)	4,008,467	(4,936,769)	(8,945,237)
2		Direct Purchase		247,631	(1)	266,330	966,506	700,175
3				2,232,879	(1)	4,274,798	(3,970,263)	(8,245,061)
4	M2	Sales Service		412,655	(1)	1,070,472	(1,459,254)	(2,529,726)
5		Direct Purchase		385,090	(1)	635,587	1,098,844	463,257
6				797,745	(1)	1,706,059	(360,410)	(2,066,469)
7	M4	Sales Service	15	20,353	(2)	97,564	30,845	(66,719)
8		Direct Purchase	146	408,288	(2)	1,753,575	1,997,268	243,693
9			161	428,641	(2)	1,851,140	2,028,113	176,973
10	M5	Sales Service	10	19,039	(2)	21,573	(45,849)	(67,423)
11		Direct Purchase	134	451,207	(2)	286,303	436,827	150,524
12			144	470,246	(2)	307,876	390,978	83,102
13	M7	Direct Purchase	4	141,165	(2)	(361,267)	(202,623)	158,644
14			4	141,165	(2)	(361,267)	(202,623)	158,644
15	M9	Direct Purchase	3	57,878	(2)	(3,960)	9,330	13,291
16			3	57,878	(2)	(3,960)	9,330	13,291
17	M10	Sales Service	3	118	(2)	20	(59)	(79)
18		Direct Purchase	1	79	(2)	(26)	228	254
19			4	197	(2)	(6)	169	175
20	T1	Direct Purchase	60	5,023,637	(2)	1,956,488	2,734,706	778,218
21			60	5,023,637	(2)	1,956,488	2,734,706	778,218
22	T3	Direct Purchase	1	239,361	(2)	3,876	97,624	93,748
23			1	239,361	(2)	3,876	97,624	93,748
24		**Total Sales Service**				**5,198,097**	**(6,411,086)**	**(11,609,183)**
25		**Total Direct Purchase**				**4,536,906**	**7,138,710**	**2,601,804**
26	**Total Union South (line 24 + line 25)**					**9,735,003**	**727,624**	**(9,007,380)**
	Union North							
27	Rate 01	Sales Service & Bundled T		714,975	(1)	(5,131,651)	(11,907,714)	(6,776,063)
28				714,975	(1)	(5,131,651)	(11,907,714)	(6,776,063)
29	Rate 10	Sales Service & Bundled T		241,642	(1)	(2,463,032)	(5,819,038)	(3,356,006)
30		T-Service		427	(1)	(2,823)	(1,943)	880
31				242,068	(1)	(2,465,855)	(5,820,981)	(3,355,126)
32	Rate 20	Sales Service	2	6,471	(2)	(1,992)	(101,753)	(99,761)
33		Bundled DP	18	96,026	(2)	(29,558)	(1,509,969)	(1,480,411)
34		T-Service	36	552,219	(2)	458,914	676,916	218,003
35			56	654,716	(2)	427,364	(934,806)	(1,362,170)
36	Rate 100	T-Service	17	1,912,232	(2)	374,384	716,413	342,029
37			17	1,912,232	(2)	374,384	716,413	342,029
38	Rate 25	Sales Service	58	44,659	(2)	(18,576)	(280,969)	(262,394)
39		T-Service	43	162,978	(2)	(67,790)	23,267	91,058
40			101	207,636	(2)	(86,366)	(257,702)	(171,336)
41		**Total Sales Service & Bundled T**				**(7,644,809)**	**(19,619,444)**	**(11,974,635)**
42		**Total T-Service**				**762,685**	**1,414,654**	**651,090**
43	**Total Union North (line 41 + line 42)**					**(6,882,124)**	**(18,204,789)**	**(11,323,545)**
44	**Total Infranchise (line 26 + line 43)**					**2,852,879**	**(17,477,166)**	**(20,330,925)**
	Ex-Franchise							
45	Rate M12					(2,626,936)	438,461	3,065,397
46	Rate M13					(2,714)	(340)	2,374
47	Rate M16					(21,649)	(10,364)	11,285
48	Rate C1					(2,487)	844	3,331
49	**Total Ex-Franchise**					**(2,653,786)**	**428,600**	**3,082,386**
50	**Total Company (line 44 + line 49)**					**199,093**	**(17,048,566)**	**(17,248,539)**

Notes:
(1) Based on forecast consumption for the period October 1, 2013 to March 31, 2014.
(2) Based on 2012 actual annual volume.