



EB-2013-0046

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

AND IN THE MATTER OF an Application by Enbridge Gas Distribution Inc. for an order or orders approving the clearance or disposition of amounts recorded in certain deferral or variance accounts.

RATE ORDER

2012 Earnings Sharing and Deferral and Variance Account Clearances

March 7, 2014

Enbridge Gas Distribution Inc. ("Enbridge") filed an application dated May 24, 2013 with the Ontario Energy Board (the "Board") under section 36 of the *Ontario Energy Board Act, S.O. 1998, c.15, Schedule B* for an order approving the disposition of balances in certain deferral or variance accounts. The Board assigned file number EB-2013-0046 to the application and issued its Notice of Application and Procedural Order No.1 on June 13, 2013. The Board held an oral hearing on September 20, 2013 and issued its Decision and Order on February 6, 2014. A record of all procedural matters and all correspondence in this proceeding is available on the Board's web site.

On February 25, 2014 the Board received a Draft Rate Order from Enbridge to give effect to the clearance of the deferral and variance account balances approved by the Board in its February 6, 2014 Decision and Order. The Draft Rate Order proposes unit rates which would permit the balances to be cleared to customers as a one-time adjustment in conjunction with Enbridge's April 1, 2014 QRAM application. The Draft Rate Order was sent to all parties with an invitation to comment. The Board received no comments on the Draft Rate Order.

The Board approves of the accounts clearance proposal as contained in the Draft Rate Order.

THE BOARD ORDERS THAT:

1. The unit rates and amounts listed in the attached Appendix A are hereby approved and shall give effect to the clearance of the approved deferral and variance account balances.
2. The amounts shall be cleared to customers as a one-time adjustment to customer's bills in conjunction with Enbridge's April 1, 2014 QRAM application.

DATED at Toronto March 7, 2014

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

APPENDIX "A"

Enbridge Gas Distribution Inc.

EB-2013-0046

Deferral and Variance Account Unit Rates for Clearance

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

Line No.	Account Description	Account Acronym	Col. 1		Col. 2		Col. 3		Col. 4	
			Actual at January 31, 2014		Forecast for clearance at March 31, 2014					
			Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)
<u>Non Commodity Related Accounts</u>										
1.	Demand Side Management V/A	2011 DSMVA	535.8	(40.2)	535.8	(38.8)				¹
2.	Lost Revenue Adjustment Mechanism	2011 LRAM	(55.3)	(0.3)	(55.3)	(0.5)				¹
3.	Shared Savings Mechanism V/A	2011 SSMVA	6,769.5	41.5	6,769.5	58.1				¹
4.	Deferred Rebate Account	2012 DRA	(940.8)	(17.3)	(940.8)	(19.7)				
5.	Gas Distribution Access Rule Costs D/A	2011 GDARCD A	89.9	2.8	-	-				²
6.	Gas Distribution Access Rule Costs D/A	2012 GDARCD A	700.9	28.0	181.8	-				²
7.	Ontario Hearing Costs V/A	2012 OHCVA	(1,259.7)	(21.1)	(1,259.7)	(24.1)				³
8.	Unbundled Rate Implementation Cost D/A	2012 URICDA	155.0	3.4	155.0	3.8				
9.	Average Use True-Up V/A	2012 AUTUVA	4,361.3	69.5	4,361.3	80.1				⁴
10.	Tax Rate and Rule Change V/A	2012 TRRCVA	300.0	5.1	300.0	5.9				⁵
11.	Earnings Sharing Mechanism D/A	2012 ESMDA	(7,382.7)	(150.3)	(7,392.0)	(168.3)				⁶
12.	Electric Program Earnings Sharing D/A	2012 EPESDA	(281.7)	(4.5)	(281.7)	(5.1)				
13.	Ex-Franchise Third Party Billing Services D/A	2012 EFTPBSD A	(143.0)	(2.3)	(143.0)	(2.7)				⁷
14.	Transition Impact of Accounting Change D/A	2013 TIACDA	88,716.0	-	4,435.8	-				
15.	Total non commodity related accounts		91,565.2	(85.7)	6,666.7	(111.3)				
<u>Commodity Related Accounts</u>										
16.	Transactional Services D/A	2012 TSDA	(26,077.3)	(527.5)	(26,077.3)	(591.3)				
17.	Unaccounted for Gas V/A	2012 UAFVA	2,067.9	32.9	2,067.9	37.9				
18.	Storage and Transportation D/A	2012 S&TDA	(699.8)	(15.9)	(699.8)	(17.7)				
19.	Total commodity related accounts		(24,709.2)	(510.5)	(24,709.2)	(571.1)				
20.	Total Deferral and Variance Accounts		66,856.0	(596.2)	(18,042.5)	(682.4)				

Notes:

- The 2011 DSMVA, SSMVA, and LRAM balances were approved for clearance in the EB-2013-0075 proceeding.
- 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. Please see that Attachment
- 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.

UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2014

	COL.1
	<u>TOTAL</u>
	(€/m ³)
<u>Bundled Services:</u>	
RATE 1	- SYSTEM SALES (0.3841)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.0632)
	- WESTERN T-SERVICE (0.3841)
RATE 6	- SYSTEM SALES (0.1175)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.2034
	- WESTERN T-SERVICE (0.1175)
RATE 9	- SYSTEM SALES (0.5184)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.1975)
	- WESTERN T-SERVICE 0.0000
RATE 100	- SYSTEM SALES 0.1346
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.4555
	- WESTERN T-SERVICE 0.1346
RATE 110	- SYSTEM SALES (0.4025)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.0816)
	- WESTERN T-SERVICE (0.4025)
RATE 115	- SYSTEM SALES (0.4719)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.1510)
	- WESTERN T-SERVICE (0.4719)
RATE 135	- SYSTEM SALES (0.0977)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.2232
	- WESTERN T-SERVICE (0.0977)
RATE 145	- SYSTEM SALES (0.8594)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.5385)
	- WESTERN T-SERVICE (0.8594)
RATE 170	- SYSTEM SALES (0.2340)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE 0.0869
	- WESTERN T-SERVICE (0.2340)
RATE 200	- SYSTEM SALES (0.3517)
	- BUY/SELL 0.0000
	- ONTARIO T-SERVICE (0.0309)
	- WESTERN T-SERVICE 0.0000
<u>Unbundled Services:</u>	
RATE 125	- All (0.4500)
	- Customer-specific (\$) \$20,696
RATE 300	- All (3.3386)

**Determination of Balances to be Cleared
from the 2012 Deferral and Variance Accounts**

ITEM NO.		COL. 1 PRINCIPAL For CLEARING (\$000)	COL. 2 INTEREST (\$000)	COL. 3 TOTAL For CLEARING (\$000)
1.	TRANSACTIONAL SERVICES D/A	(26,077.3)	(591.3)	(26,668.6)
2.	UNACCOUNTED FOR GAS V/A	2,067.9	37.9	2,105.8
3.	STORAGE AND TRANSPORTATION D/A	(699.8)	(17.7)	(717.5)
4.	DEFERRED REBATE ACCOUNT	(940.8)	(19.7)	(960.5)
5.	DEMAND SIDE MANAGEMENT 2011	535.8	(38.8)	497.0
6.	LOST REVENUE ADJ MECHANISM 2011	(55.3)	(0.5)	(55.8)
7.	SHARED SAVINGS MECHANISM 2011	6,769.5	58.1	6,827.6
8.	ONTARIO HEARING COSTS V/A	(1,259.7)	(24.1)	(1,283.8)
9.	GAS DISTRIBUTION ACCESS RULE D/A 2012	181.8	0.0	181.8
10.	AVERAGE USE TRUE-UP V/A	4,361.3	80.1	4,441.4
11.	ELECTRIC PROGRAM EARNINGS SHARING D/A	(281.7)	(5.1)	(286.8)
12.	UNBUNDLED RATE IMPLEMENTATION COST D/A	155.0	3.8	158.8
13.	MUNICIPAL PERMIT FEES D/A			0.0
14.	OPEN BILL SERVICE D/A			0.0
15.	OPEN BILL ACCESS V/A			0.0
16.	EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	(143.0)	(2.7)	(145.7)
17.	TAX RATE & RULE CHANGE V/A	300.0	5.9	305.9
18.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8		4,435.8
19.	EARNINGS SHARING MECHANISM	(7,392.0)	(168.3)	(7,560.3)
20.	TOTAL	(18,042.4)	(682.4)	(18,724.8)

Classification and Allocation of Deferral and Variance Account Balances

ITEM NO.	COL.1	COL.2	COL.3	COL.4	COL.5	COL.6	COL.7	COL.8	COL.9	COL.10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVERABILITY (\$000)	DISTRIBUTION REV REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)
CLASSIFICATION										
PGVA:										
1.1 COMMODITY	0.0		0.0							
1.2 SEASONAL PEAKING-LOAD BALANCING	0.0				0.0					
1.3 SEASONAL DISCRETIONARY-LOAD BALANCING	0.0				0.0					
1.4 TRANSPORTATION TOLLS	0.0	0.0								
1.5 CURTAILMENT REVENUE	0.0					0.0		0.0		
1.6 RIDER C 2009 DIRECT ALLOCATION	0.0					0.0		0.0		
1.7 INVENTORY ADJUSTMENT	0.0									
1.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1. TRANSACTIONAL SERVICES D/A	(26,668.6)	(23,017.3)		2,105.8	(1,724.6)	(1,926.6)				
2. UNACCOUNTED FOR GAS V/A	2,105.8									
3. STORAGE AND TRANSPORTATION D/A	(717.5)				(338.9)	(378.6)				
4. DEFERRED REBATE ACCOUNT	(960.5)			(960.5)						
5. DEMAND SIDE MANAGEMENT 2010	497.0							497.0		
6. LOST REVENUE ADJ MECHANISM 2010	(65.8)							(65.8)		
7. SHARED SAVINGS MECHANISM 2010	6,827.6							6,827.6		
8. CLASS ACTION SUIT D/A	0.0								0.0	
9. ONTARIO HEARING COSTS V/A	(1,283.8)									(1,283.8)
10. GAS DISTRIBUTION ACCESS RULE D/A	181.8								181.8	
11. AVERAGE USE TRUE-UP V/A	4,441.4							4,441.4		
12. ELECTRIC PROGRAM EARNINGS SHARING D/A	(286.8)									(286.8)
13. UNBUNDLED RATE IMPLEMENTATION COST D/A	158.8								158.8	
14. MUNICIPAL PERMIT FEES D/A	0.0									0.0
15. OPEN BILL SERVICE D/A	0.0								0.0	
16. OPEN BILL ACCESS V/A	0.0								0.0	
17. EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	(145.7)								(145.7)	
18. TAX RATE & RULE CHANGE V/A	305.9									305.9
19. TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8						4,435.8			
20. EARNINGS SHARING MECHANISM	(7,560.3)						(7,560.3)			
21. TOTAL	(18,724.8)	(23,017.3)	0.0	1,145.3	(2,063.6)	(2,305.2)	(3,124.5)	11,710.3	194.9	(1,264.7)
ALLOCATION										
1.1 RATE 1	(14,830.7)	(12,161.3)	0.0	462.2	(981.8)	(1,259.5)	(2,117.1)	2,056.3	33.2	(862.8)
1.2 RATE 6	(865.5)	(9,441.8)	0.0	461.3	(951.4)	(996.0)	(897.7)	11,316.7	2.9	(359.5)
1.3 RATE 9	(35)	(2.0)	0.0	0.1	0.0	0.0	(0.8)	0.0	0.0	(0.7)
1.4 RATE 100	10.2	(6.5)	0.0	0.4	(0.8)	(0.9)	(0.8)	17.8	1.2	(0.3)
1.5 RATE 110	(1,063.7)	(537.2)	0.0	70.6	(26.4)	(19.4)	(29.8)	(545.2)	35.5	(11.8)
1.6 RATE 115	(815.1)	(51.8)	0.0	55.3	(0.1)	(5.7)	(13.4)	(798.4)	4.8	(5.8)
1.7 RATE 125	41.7	0.0	0.0	0.0	0.0	0.0	(30.8)	0.0	83.5	(10.9)
1.8 RATE 135	46.1	(80.1)	0.0	6.2	0.0	0.0	(3.1)	116.8	6.9	(0.7)
1.9 RATE 145	(1,036.6)	(157.1)	0.0	17.9	(24.0)	0.0	(10.7)	(878.6)	19.5	(3.6)
1.10 RATE 170	236.2	(187.6)	0.0	53.4	(45.6)	0.0	(10.4)	424.7	6.4	(4.6)
1.11 RATE 200	(442.7)	(391.9)	0.0	18.0	(33.6)	(23.7)	(8.5)	0.0	0.2	(3.3)
1.12 RATE 300	(1.2)	0.0	0.0	0.0	0.0	0.0	(1.4)	0.0	0.9	(0.7)
1.	(18,724.8)	(23,017.3)	0.0	1,145.3	(2,063.6)	(2,305.2)	(3,124.5)	11,710.3	194.9	(1,264.7)

ALLOCATION BY TYPE OF SERVICE

	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	DISTRIBUTION REV REQ (DR)	DIRECT	NUMBER OF CUSTOMERS	RATE BASE
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
<u>Bundled Services:</u>										
RATE 1	(13,563.9)	(11,332.7)	0.0	386.3	(820.7)	(1,052.8)	(1,769.6)	1,718.8	27.8	(721.2)
- SYSTEM SALES	0.0	0.0								
- BUY/SELL	(275.0)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	(991.8)	(828.6)		47.6	(101.2)	(129.8)	(218.1)	211.9	3.4	(88.9)
RATE 6	(2,623.0)	(7,163.3)	0.0	28.2	(60.0)	(77.0)	(129.4)	125.7	2.0	(52.7)
- SYSTEM SALES	0.0	0.0		244.2	(503.7)	(527.3)	(475.2)	5,991.1	1.5	(190.3)
- BUY/SELL	2,591.8		0.0							
- T-SERVICE EXCL WBT	(834.3)	(2,278.6)		139.4	(287.5)	(301.0)	(271.3)	3,419.9	0.9	(108.6)
- WBT	(3.3)	(2.0)	0.0	77.7	(160.2)	(167.7)	(151.2)	1,905.7	0.5	(60.5)
- SYSTEM SALES	0.0	0.0		0.1	0.0	0.0	(0.7)	0.0	0.0	(0.6)
- BUY/SELL	(0.2)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	0.0	0.0		0.0	0.0	0.0	(0.1)	0.0	0.0	(0.1)
- WBT	2.0	(4.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- SYSTEM SALES	0.0	0.0		0.2	(0.3)	(0.4)	(0.3)	7.4	0.5	(0.1)
- BUY/SELL	7.4		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	0.7	(1.7)		0.1	(0.1)	(0.1)	(0.1)	2.6	0.2	(0.0)
- WBT	(355.1)	(283.1)	0.0	9.7	(3.6)	(2.7)	(4.1)	(74.6)	4.8	(1.6)
- SYSTEM SALES	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	(389.9)		0.0	52.3	(19.5)	(14.4)	(22.1)	(403.7)	26.3	(8.7)
- T-SERVICE EXCL WBT	(318.7)	(254.1)		8.7	(3.2)	(2.4)	(3.7)	(66.9)	4.4	(1.4)
- WBT	(4.3)	(3.0)	0.0	0.1	(0.0)	(0.0)	(0.0)	(1.5)	0.0	(0.0)
- SYSTEM SALES	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	(738.9)		0.0	53.5	(0.1)	(5.6)	(13.0)	(772.9)	4.6	(5.6)
- T-SERVICE EXCL WBT	(71.8)	(48.8)		1.7	(0.0)	(0.2)	(0.4)	(24.0)	0.1	(0.2)
- WBT	(1.2)	(4.0)	0.0	0.1	0.0	0.0	(0.1)	2.6	0.2	(0.0)
- SYSTEM SALES	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	70.5		0.0	3.5	0.0	0.0	0.0	65.3	3.9	(0.4)
- T-SERVICE EXCL WBT	(23.2)	(76.1)		2.6	0.0	0.0	(1.7)	49.0	2.9	(0.3)
- WBT	(194.7)	(72.7)	0.0	2.5	(3.3)	0.0	(1.5)	(121.9)	2.7	(0.5)
- SYSTEM SALES	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	(615.9)		0.0	12.5	(16.8)	0.0	(7.5)	(615.2)	13.7	(2.6)
- T-SERVICE EXCL WBT	(226.0)	(84.4)		2.9	(3.9)	0.0	(1.7)	(141.5)	3.1	(0.6)
- WBT	(105.6)	(144.7)	0.0	4.9	(4.2)	0.0	(1.0)	39.3	0.6	(0.4)
- SYSTEM SALES	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
- BUY/SELL	373.0		0.0	47.0	(40.1)	0.0	0.0	0.0	0.0	0.0
- T-SERVICE EXCL WBT	(31.3)	(42.9)		1.5	(1.2)	0.0	(0.3)	11.6	5.6	(4.1)
- WBT	(429.6)	(391.9)	0.0	13.4	(24.9)	(17.6)	(6.3)	0.0	0.2	(0.1)
- SYSTEM SALES	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.1	(2.4)
- BUY/SELL	(13.1)		0.0	4.6	(8.7)	(6.1)	(2.2)	0.0	0.0	(0.8)
- T-SERVICE EXCL WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
- WBT										
Unbundled Services:										
RATE 125	41.7	0.0	0.0	0.0	0.0	0.0	(30.8)	0.0	83.5	(10.9)
RATE 300	(1.2)	0.0	0.0	0.0	0.0	0.0	(1.4)	0.0	0.9	(0.7)
	(18,724.8)	(23,017.3)	0.0	1,145.3	(2,063.6)	(2,305.2)	(3,124.5)	11,710.3	194.9	(1,264.7)

UNIT RATE AND TYPE OF SERVICE

	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL. 11
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	DISTRIBUTION REV REQ (DRR)	DIRECT	CUSTOMERS	RATE	NUMBER OF CUSTOMERS
	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(€/m³)	(\$000/user)
Bundled Services:											
RATE 1											
- SYSTEM SALES	(0.3841)	(0.3209)	0.0000	0.0109	(0.0232)	(0.0298)	(0.0501)	0.0487	0.0008	(0.0204)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0632)			0.0109	(0.0232)	(0.0298)	(0.0501)	0.0487	0.0008	(0.0204)	0.0000
- WESTERN T-SERVICE	(0.3841)	(0.3209)	0.0000	0.0109	(0.0232)	(0.0298)	(0.0501)	0.0487	0.0008	(0.0204)	0.0000
RATE 6											
- SYSTEM SALES	(0.1175)	(0.3209)	0.0000	0.0109	(0.0226)	(0.0236)	(0.0213)	0.2684	0.0001	(0.0085)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.2034			0.0109	(0.0226)	(0.0236)	(0.0213)	0.2684	0.0001	(0.0085)	0.0000
- WESTERN T-SERVICE	(0.1175)	(0.3209)	0.0000	0.0109	(0.0226)	(0.0236)	(0.0213)	0.2684	0.0001	(0.0085)	0.0000
RATE 9											
- SYSTEM SALES	(0.5184)	(0.3209)	0.0000	0.0109	0.0000	0.0000	(0.1105)	0.0000	0.0001	(0.0981)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.1975)			0.0109	0.0000	0.0000	0.0000	0.0000	0.0001	(0.0981)	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100											
- SYSTEM SALES	0.1346	(0.3209)	0.0000	0.0109	(0.0223)	(0.0236)	(0.0213)	0.4865	0.0339	(0.0085)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.4555			0.0109	(0.0223)	(0.0236)	(0.0213)	0.4865	0.0339	(0.0085)	0.0000
- WESTERN T-SERVICE	0.1346	(0.3209)	0.0000	0.0109	(0.0223)	(0.0236)	(0.0213)	0.4865	0.0339	(0.0085)	0.0000
RATE 110											
- SYSTEM SALES	(0.4025)	(0.3209)	0.0000	0.0109	(0.0041)	(0.0030)	(0.0046)	(0.0845)	0.0055	(0.0018)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0816)			0.0109	(0.0041)	(0.0030)	(0.0046)	(0.0845)	0.0055	(0.0018)	0.0000
- WESTERN T-SERVICE	(0.4025)	(0.3209)	0.0000	0.0109	(0.0041)	(0.0030)	(0.0046)	(0.0845)	0.0055	(0.0018)	0.0000
RATE 115											
- SYSTEM SALES	(0.4719)	(0.3209)	0.0000	0.0109	(0.0000)	(0.0011)	(0.0027)	(0.1579)	0.0009	(0.0011)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.1510)			0.0109	(0.0000)	(0.0011)	(0.0027)	(0.1579)	0.0009	(0.0011)	0.0000
- WESTERN T-SERVICE	(0.4719)	(0.3209)	0.0000	0.0109	(0.0000)	(0.0011)	(0.0027)	(0.1579)	0.0009	(0.0011)	0.0000
RATE 135											
- SYSTEM SALES	(0.0977)	(0.3209)	0.0000	0.0109	0.0000	0.0000	(0.0054)	0.2066	0.0122	(0.0012)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.2232			0.0109	0.0000	0.0000	0.0000	0.0000	0.0122	(0.0012)	0.0000
- WESTERN T-SERVICE	(0.0977)	(0.3209)	0.0000	0.0109	0.0000	0.0000	(0.0054)	0.2066	0.0122	(0.0012)	0.0000
RATE 145											
- SYSTEM SALES	(0.8594)	(0.3209)	0.0000	0.0109	(0.0147)	0.0000	(0.0065)	0.2066	0.0119	(0.0022)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.5380)	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.5385)			0.0109	(0.0147)	0.0000	(0.0065)	(0.5380)	0.0119	(0.0022)	0.0000
- WESTERN T-SERVICE	(0.8594)	(0.3209)	0.0000	0.0109	(0.0147)	0.0000	(0.0065)	(0.5380)	0.0119	(0.0022)	0.0000
RATE 170											
- SYSTEM SALES	(0.2340)	(0.3209)	0.0000	0.0109	(0.0093)	0.0000	(0.0021)	0.0870	0.0013	(0.0009)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	0.0869			0.0109	(0.0093)	0.0000	(0.0021)	0.0870	0.0013	(0.0009)	0.0000
- WESTERN T-SERVICE	(0.2340)	(0.3209)	0.0000	0.0109	(0.0093)	0.0000	(0.0021)	0.0870	0.0013	(0.0009)	0.0000
RATE 200											
- SYSTEM SALES	(0.3517)	(0.3209)	0.0000	0.0109	(0.0204)	(0.0144)	(0.0052)	0.0000	0.0001	(0.0020)	0.0000
- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
- ONTARIO T-SERVICE	(0.0309)			0.0109	(0.0204)	(0.0144)	(0.0052)	0.0000	0.0001	(0.0020)	0.0000
- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services:											
RATE 125											
- All	(0.4500)	0.0000	0.0000	0.0000	0.0000	0.0000	(0.3379)	0.0000	0.0078	(0.1199)	0.0000
- Customer-specific **											
RATE 300											
- All	(3.386)	0.0000	0.0000	0.0000	0.0000	0.0000	(3.8497)	0.0000	2.3701	(1.8590)	0.0000

Notes:
* Unit Rates derived based on 2012 actual volumes
** The Company incurred \$82.5k in additional staffing costs in 2012 associated with the additional upstream (such as FT-SN) nomination windows for unbundled customers. As specified in the NGEIR Settlement Agreement (EB-2005-0551 Ex S T1 S1 p13), the costs are to be recovered from the parties who availed of the service. Three customers on Rate 125 utilized the additional nomination windows in 2012 and the costs were allocated equally among the three customers.

**Enbridge Gas Distribution Inc.
2012 Deferral and Variance Account Clearing
Bill Adjustment in April 2014 for Typical Customers**

Item No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>
			<u>Unit Rates</u>			<u>Bill Adjustment</u>		
	<u>GENERAL SERVICE</u>	Annual Volume m3	<u>Sales</u> cents/m3	<u>Ontario TS</u> cents/m3	<u>Western TS</u> cents/m3	Sales Customers \$	Ontario TS Customers \$	Western TS Customers \$
1.1	RATE 1 RESIDENTIAL							
1.2	Heating & Water Heating	3,064	(0.3841)	(0.0632)	(0.3841)	(11.8)	(1.9)	(11.8)
2.1	RATE 6 COMMERCIAL							
2.2	General Use	43,285	(0.1175)	0.2034	(0.1175)	(51)	88	(51)
	<u>CONTRACT SERVICE</u>							
3.1	RATE 100							
3.2	Industrial - small size	339,188	0.1346	0.4555	0.1346	457	1,545	457
4.1	RATE 110							
4.2	Industrial - small size, 50% LF	598,568	(0.4025)	(0.0816)	(0.4025)	(2,409)	(489)	(2,409)
4.5	Industrial - avg. size, 75% LF	9,976,120	(0.4025)	(0.0816)	(0.4025)	(40,154)	(8,142)	(40,154)
5.1	RATE 115							
5.2	Industrial - small size, 80% LF	4,471,609	(0.4719)	(0.1510)	(0.4719)	(21,100)	(6,751)	(21,100)
6.1	RATE 135							
6.2	Industrial - Seasonal Firm	598,567	(0.0977)	0.2232	(0.0977)	(585)	1,336	(585)
7.1	RATE 145							
7.2	Commercial - avg. size	598,568	(0.8594)	(0.5385)	(0.8594)	(5,144)	(3,224)	(5,144)
8.1	RATE 170							
8.2	Industrial - avg. size, 75% LF	9,976,120	(0.2340)	0.0869	(0.2340)	(23,346)	8,665	(23,346)

Notes:

Col. 6 = Col. 2 x Col. 3

Col. 7 = Col. 2 x Col. 4

Col. 8 = Col. 2 x Col. 5