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March 21, 2014

VIA RESS, EMAIL and COURIER

Ms. Kirsten Walli
Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, Ontario
M4P 1E4

**Re: EB-2012-0459 - Enbridge Gas Distribution Inc. ("Enbridge")
2014 – 2018 Rate Application
Undertaking Responses**

Further to Enbridge Gas Distribution's filing of March 18, 2014, enclosed please find the following undertaking responses:

Exhibits J5.14, J6.1, J7.6, J7.7, J9.2, J9.7, J10.1, and J10.4.

Also attached please find the updated interrogatory responses as follows:

Exhibit I.B18.EGDI.SEC.97, Appendix B and
Exhibit I.B18.EGDI.SEC.111

This submission was filed through the Board's RESS and is available on the Company's website at www.enbridgegas.com/ratecase.

Yours truly,

(Original Signed)

Lorraine Chiasson
Regulatory Coordinator

cc: Mr. F. Cass, Aird & Berlis
EB-2012-0459 Intervenors

UNDERTAKING J5.14

UNDERTAKING

TR 194

To provide actual 2013 and average 2008-2012 numbers for first two projects noted at Exhibit B2, Tab 5, Schedule 5, page 2.

RESPONSE

<u>2008-2012 Actual, Five Year Average, 2013 Actual</u>							
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
	<u>Actual</u> 2008	<u>Actual</u> 2009	<u>Actual</u> 2010	<u>Actual</u> 2011	<u>Actual</u> 2012	<u>2008-12</u> Average	<u>Actual</u> 2013
Meter and Regulator Replacement Program	22,447	22,362	20,328	25,448	25,939	23,305	28,300
Distribution Records Management Program *					1,623	N/A	6,758
* Records Management work prior to 2012 was not carried out on a program basis and therefore was not tracked in that fashion							

Witness: C. Moore

UNDERTAKING J6.1

UNDERTAKING

TR 5

Part A: To update the financial tables in the evidence addressed by Panel 3 with actual 2013 numbers.

Part B: To provide the actual direct capital spend for each of the business areas addressed by Panel 13 for 2008 to 2012, along with an average annual spend amount.

RESPONSE

PART A

Set out on the following pages are updates to the financial tables within the (A) Customer Growth; (B) Relocations; (C) Reinforcements; and (D) Business Development business areas, to include 2013 actual capital spend.

A) Customer Growth

Table 3: Customer Growth Capital 2014 to 2016				
	Actual	Forecast		
DESCRIPTION	2013	2014	2015	2016
Direct Costs (\$000)	110,662	91,156	97,495	102,340
Customer Additions (units)	34,644	36,647	38,489	39,645
Direct Cost per Customer (\$)	3,194	2,487	2,533	2,581

Witness: F. Smith

B) Reinforcements

Ex. B2-3-1: Reinforcements Table 2 (from page 5)					
	Actual	Forecast			
DESCRIPTION	2013	2013	2014	2015	2016
Alliston Reinforcement	200	-	-	1,040 ¹	2,111
Harmony Conlin Reinforcement		-	-	-	3,714
York Region Reinforcement Phase 1		-	510	10,404	-
Identified Projects Less than \$2M	6,200	6,995	8,078	2,653	-
Other Localized Small Reinforcements		4,405	2,805	2,861	2,918
Total	6,400	11,400	11,393	16,958	8,743

Note: 1. Contingent on customer timing.

C) Relocations

Ex. B2-4-1: Relocations Table 1: Capital Requirement Summary (\$000) (from page 4)					
	Actual	Budget	Forecast		
DESCRIPTION	2013	2013	2014	2015	2016
Relocations	13,500	9,795	9,236	9,386	9,603
York Regional Rapid Transit Corporation	8,700	5,441	6,000	4,000	3,000
Total	22,200	15,236	15,236	13,386	12,603

Witness: F. Smith

D) Business Development & Customer Strategy

Ex. B2-7-1: Business Development & Customer Strategy
2014-2016 Capital Budget by Major Expense Type
Table 2 (from page 9)

Line No.	Capital Costs (\$000s)	Col. 1 2013 ADR Budget	Col. 2 2013 Actual	Col. 3 2014 Budget	Col. 4 2015 Budget	Col. 5 2016 Budget
1	Cylinder Rental Program	\$ 67	\$ 29	\$ 69	\$ 71	\$ 73
2	VRA Rental Program ¹	\$ 10	\$ 50	\$ 1,412	\$ 1,415	\$ 1,418
3	CNG Refueling Station Rental Program	\$ 217	\$ 167	\$ 2,000	\$ 2,100	\$ 2,202
4	Total	<u>\$ 294</u>	<u>\$ 246</u>	<u>\$ 3,481</u>	<u>\$ 3,586</u>	<u>\$ 3,693</u>

Notes:

- 1) Number and type of VRA units as well as VRA unit costs are projected to remain relatively flat for the next several years.

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PART B

Set out below is a table setting out the actual direct capital spend for each of the business areas addressed by Panel 13 for 2008 to 2012, along with an average annual spend amount.

<u>2008-2012 Actual, Five Year Average, 2013 Actual</u>								
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
		<u>Actual</u> 2008	<u>Actual</u> 2009	<u>Actual</u> 2010	<u>Actual</u> 2011	<u>Actual</u> 2012	<u>2008-12</u> Average	<u>Actual</u> 2013
Exhibit Reference	Business Area							
B2-2-1	Customer Growth	80.7	66.8	70.3	98.9	105.0	84.3	110.7
B2-3-1	Reinforcements	15.6	8.1	7.1	3.5	14.4	9.7	6.4
B2-3-2	Major Reinforcements				1.4	8.8	2.0	74.4
B2-4-1	Relocations	3.9	4.1	4.3	8.0	5.3	5.1	22.2
B2-7-1	Business Development	0.3	0.2	0.2	-	0.2	0.2	0.2

Witness: F. Smith

UNDERTAKING J7.6

UNDERTAKING

TR 84

To provide a breakdown of what is attributable to the Integrity Management Program within Table 10.

RESPONSE

The table below provides costs associated with the Integrity Management Program embedded in Exhibit D1; Tab 3; Schedule 1; Table 10.

(\$,000)	Department	Actuals 2013	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Line No							
1	Operations	58,543	55,895	57,141	58,433	60,256	62,136
2	Pipeline Integrity & Engineering	38,027	32,999	33,735	34,497	35,573	36,683
	Total	96,570	88,894	90,876	92,930	95,829	98,819

The overall Integrity Management Program includes the development, analysis and execution of the inspections and surveys required to determine and locate leaks, anomalies or defects in the distribution system. These include all in-line inspections, locates and condition monitoring programs such as leak and corrosion surveys and valve inspections for the Company's distribution, storage and transmission assets. The overall Integrity Management Program also includes the maintenance, repair, quality assurance and generation of documentation in respect of all leaks, anomalies or defects in the distribution system identified and addressed as a result of the above inspections and surveys.

The costs in the table above are predominately salaries & wages, materials and outside services which represent the overall costs associated with the Integrity Management Program with the exception of Employee Benefits, Short Term Incentives (STIP), Facilities and Information Technology costs, which total approximately an additional \$21M. These costs are embedded in Exhibit D1, Tab 3, Schedule 1, Table 10, Line Items 3, 4, 5 & 6.

Witness: D. Lapp

Exhibit D1, Tab 3, Schedule 1, Table 1, Line 5 shows an incremental increase of \$5.5M in the 2013 Actuals over 2013 Board Approved Budget primarily associated with increased costs of repairs to the Distribution System as a result of the Integrity Management and Condition Monitoring programs.

UNDERTAKING J7.7

UNDERTAKING

TR 98

To confirm that a SEIM cannot be claimed until the company demonstrates productivity initiatives in excess of \$172.4 million.

RESPONSE

While, as noted in further detail below, there is a connection between the SEIM and the Company's ability to effectively manage the anticipated cost pressures of \$172.4 million which it will face over and above the budgeted amounts over the IR term, Enbridge is not proposing that these cost pressures be used in a formulaic way such as a threshold for the purposes of SEIM. In consultation with Panel 1, Enbridge in this response clarifies how the \$172.4 million in cost pressures relates to the mechanics of SEIM. But first it is important to understand the basis and source of the \$172.4 million figure.

Anticipated Cost Pressures

The Company was asked to document and quantify all the known or highly probable cost increases over the forecast horizon which it did not include in its OM&A budgets. Enbridge provided a detailed breakdown in its response at Exhibit I.A2.EGDI.Staff.19 and its response to Undertaking TCU3.14. These responses make it clear that the \$172.4 million figure is the aggregate of the known or highly probable cost increases which the Company will face over and above the O&M budget request during the IR term. To earn a fair return, the Company will have to generate efficiencies from the programs referenced in evidence and from new initiatives that will be developed over the term of the plan to mitigate these cost pressures.

The SEIM Mechanics

As described in the SEIM evidence at Exhibit A2, Tab 11, Schedule 3, the reward potential that underlies any future potential SEIM reward begins by calculating the average differential of allowed ROE versus actual ROE over the term of the IR plan (where actual ROE is measured after earnings sharing). As noted above, Enbridge has provided the details of the \$172.4 million of high probability O&M cost pressures that may occur over the duration of the plan (as well as other capital cost pressures and 'variable' or uncertain costs). By definition, for Enbridge to qualify for a SEIM reward, by generating an average of earnings greater than the allowed return over the term of the

Witness: S. Kancharla

plan, the Company will have to effectively manage these cost pressures. If Enbridge is unable to effectively manage the cost pressures that it faces (i.e., the \$172.4 million) then its average actual (after earnings sharing) ROE will not be greater than the allowed ROE, and the Company will not qualify for any SEIM reward.

The Company has been very clear that any future potential SEIM reward will not be based solely upon a simple evaluation of historical actual ROE (after earnings sharing) versus the allowed ROE. The Company has therefore proposed a second test to determine whether it qualifies for a SEIM reward. This second test requires that the reasonable estimates of sustainable efficiencies be greater than the reward premium. The Company has committed to annually filing amounts that may qualify for the SEIM through the Productivity Initiatives Report, which will be filed in conjunction with the ESM filing. If the long-term benefit is not greater for the ratepayer than the reward, then the Company does not qualify for the reward.

If both of the above tests are satisfied, the next step in the process involves testing whether there was any material degradation in service quality during the term of the IR plan. If there has been degradation, then the Company would not qualify for a SEIM reward.

If the Company met all three of the tests above, then the final evaluation would test whether there was any material degradation in performance measurement metrics. If the Company failed to maintain its performance measurement metrics, then it would fail to qualify for the SEIM reward.

In addition, the Company has proposed that the Board and interested parties would be able to review the Company's actual capital spending and other costs against its plan in the annual ESM filings.

To summarize, the Company believes the way that the SEIM reward is related to the \$172.4 million in O&M cost pressures (as well as other cost pressures and risks) is through the evaluation of the reward premium measured as the 5-year average actual ROE (after earnings sharing) less the 5-year average allowed ROE (and to be clear, this amount is halved for determination of a potential SEIM reward).

Finally, as alluded to in oral evidence, the mechanics of the SEIM ensure that the SEIM reward is truly incremental. The Company is only eligible for the SEIM reward if it can successfully manage all of the cost pressures that have been identified, as well any others that the Company is not able to identify at this time.

UNDERTAKING J9.2

UNDERTAKING

TR 107

To recalculate the SRC amount to be recovered in the period 2014 to 2018 using a discount rate of 4.95 percent; to provide a summary of the calculations; to update IR Staff 77 as a result of that recalculation.

RESPONSE

In the attached Appendices A through F, pages III-9 through III-14 of Gannett Flemings Exhibit D2, Tab 1, Schedule 1 Net Salvage Study have been re-produced using a discount rate of 4.95%.

If an assumed 4.95% discount rate scenario had been used within the calculation where the Constant Dollar Net Salvage method had been used since inception for all accounts, the resulting lower net salvage amount within accumulated depreciation would be \$567.9 million versus the lower net salvage amount of \$292.8 million as filed in evidence.

Additionally under such an assumption, the recalculated future removal and site restoration costs to be recovered within depreciation in the period of 2014 to 2018 are shown within the attached Table 1, which is a version of the original table filed as Attachment 1 within Board Staff Interrogatory #77 at Exhibit I.E40.EGDI.STAFF.77.

Witness: K. Culbert

Enbridge
EB-2012-0459
Future Removal and Site
Restoration Reserves or
Liability
Undertaking J9.2 with Gannett Fleming using a 4.95% Discount Rate within it's Study & calculations

EGDI Utility Only	Line		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Beginning of year liability	1		0.0	691.6	753.0	815.0	859.0	903.9	768.5	643.8	531.8	430.1
Period-to-date adjustment	2		640.0									
Recovery through depreciation	3	+	74.8	79.4	82.4	87.4	63.2	12.4	13.3	15.4	16.1	16.6
Actual site restoration and removal costs	4	(-)	(22.4)	(18.7)	(34.2)	(27.7)	(18.3)	(15.9)	(15.8)	(14.9)	(14.9)	(14.9)
Actual removal costs vs. estimated salvage requirement	5	+/(-)	(0.9)	0.7	13.8	(15.6)	-	-	-	-	-	-
					Note 1	Note 2						
Return to ratepayers	6	(-)	-	-	-	-	-	(131.9)	(122.2)	(112.5)	(102.9)	(33.6)
Net change in year	7	3+4+5+6	51.6	61.4	62.0	44.0	44.9	(135.4)	(124.7)	(112.0)	(101.7)	(31.9)
End of year liability	8	1+2+7	691.6	753.0	815.0	859.0	903.9	768.5	643.8	531.8	430.1	398.2

Note 1: Variance was mainly driven by costs incurred from retirement of cast iron mains exceeding estimated salvage per Gannett Fleming's model.
Note 2: Variance was mainly driven by costs incurred from retirement of bare steel mains being lower than estimated salvage per Gannett Fleming's model.

Witness: K. Culbert

ENBRIDGE GAS DISTRIBUTION, INC.
SCHEDULE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2010
UNDERTAKING RESPONSE J9.2 - USE OF A 4.95% DISCOUNT RATE IN CDNS CALCULATIONS
Original Submission - Gannett Fleming Report found at Exhibit D2, Tab 1, Schedule 1, Part III-9

DEPRECIABLE GROUP (1)	LIFE SPAN DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2010 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	COMPOSITE REMAINING LIFE (10)-(7)/(8)
UNDERGROUND STORAGE PLANT								
451.10		65-R4	0	40,677,681.02	20,903,515	19,774,166	471,763	41.9
452.00		45-R1.5	0	14,347,230.72	4,707,682	9,639,569	284,121	1.16
453.00		45-R3	(4)	39,390,932.60	18,686,577	22,279,983	576,702	1.84
454.00		25-R4	0	9,082,877.24	4,537,985	4,544,983	504,759	5.56
455.00		55-R3	(4)	46,727,709.77	20,777,099	27,819,720	670,145	41.5
456.00		40-R2	(4)	91,781,488.80	31,054,880	64,397,688	2,309,413	25.2
457.00		30-R1.5	(4)	11,556,319.66	5,020,691	6,997,881	333,563	2.89
TOTAL UNDERGROUND STORAGE PLANT				253,564,239.81	105,688,408	155,454,090	5,130,466	
DISTRIBUTION PLANT								
471.00		75-R4	0	7,446,766.43	1,077,659	6,369,108	87,835	72.5
472.00								
	2018	60-S1.5	20	37,219,211.41	572,119	29,203,250	3,696,664	9.93
	2013	60-S1.5	20	2,255,051.09	219,325	1,584,716	530,544	3.0
	2025	60-S1.5	20	14,185,520.86	1,519,771	9,828,046	681,838	4.81
	2025	60-S1.5	20	499,905.09	42,498	257,406	24,538	14.6
	2025	60-S1.5	20	1,078,763.48	102,517	570,720.87	57,071	19.0
	2020	60-S1.5	20	11,942,502.87	1,373,703	8,180,300	430,567	3.61
	2020	60-S1.5	20	1,598,370.41	212,254	1,066,442	109,685	6.86
	2020	60-S1.5	20	1,198,790.11	68,117	890,307	90,388	9.9
	2020	60-S1.5	20	3,071,473.75	313,477	2,143,702	217,403	9.9
	2020	43-R1	(5)	9,447,020.00	835,027	9,084,344	281,363	32.3
				81,388,456.46	5,258,749	62,693,773	6,088,093	7.43
473.00		46-L1.5	(13)	2,024,545,898.65	869,945,320	1,417,791,546	40,312,589	35.2
475.10	2016	43-R2	(146)	5,475,959.17	(9,873,664)	23,444,526	5,283,251	96.48
475.20	2016	40-R0.5	(102)	9,114,622.69	9,031,401	9,380,137	1,725,274	18.93
475.21		61-R3	(28)	1,013,837,309.81	464,144,414	833,587,343	18,547,351	1.83
475.30		65-R3	(16)	1,329,234,199.97	463,144,188	1,078,763,484	19,105,827	1.44
475.31		65-R3	(16)	1,329,234,199.97	463,144,188	1,078,763,484	19,105,827	4.03
475.32		25-SQ	0	123,554,753.26	19,041,660	104,513,093	4,978,220	21.0
475.33		16-R3	0	2,593,465.93	1,605,376	987,730	154,719	6.4
475.34		33-L1.5	(2)	314,696,836.96	193,007,375	662,190,428	6,527,802	25.6
475.35		20-S2	5	387,745,143.92	52,616,046	286,741,659	33,901,762	9.22
TOTAL DISTRIBUTION PLANT				5,280,436,383.25	2,074,902,884	3,956,443,005	136,512,743	
GENERAL PLANT								
483.01		15-SQ	0	2,943,774.63	2,894,801	48,973	4,476	0.15
483.02		20-SQ	0	15,187,993.56	6,067,053	9,120,940	1,631,923	10.74
484.00		11-L1.5	0	40,957,195.90	7,841,000	33,116,196	4,324,076	10.56
484.01		9-L1	0	7,725,285.91	4,607,319	3,117,967	695,264	9.00
484.02		TRANSPORTATION - COMPANY NGV KITS	0	832,468.99	787,083	45,366	17,454	2.6
485.00		TRANSPORTATION - COMPANY NGV CYLINDERS	0	19,287,538.85	6,829,160	7,636,495	691,216	4.58
486.00		HEAVY WORK EQUIPMENT	15-L2	34,254,316.60	13,117,640	21,136,677	1,398,995	11.0
487.00		TOOLS AND WORK EQUIPMENT	25-SQ	1,016,149.14	964,239	51,910	7,519	0.74
487.70		RENTAL - V-RAS	20-SQ	0	3,100,277	1,755,377	388,899	8.01
487.80		RENTAL - NGV STATION	20-SQ	4,855,654.18	2,000,277	746,801	274,905	4.5
487.90		RENTAL - NGV CYLINDERS	10-S2.5	1,452,290.39	705,469	890,794	292,699	3.0
488.00		COMMUNICATION EQUIPMENT	10-SQ	3,013,445.06	2,122,651			
TOTAL GENERAL PLANT				131,626,113.11	49,036,712	77,667,516	9,727,326	
COMPUTER AND SOFTWARE								
489.00		COMPUTER EQUIPMENT	5-SQ	32,547,213.12	4,351,464	28,195,729	11,923,129	36.63
491.01		SOFTWARE - ACQUIRED	4-SQ	48,671,020.01	24,804,515	24,866,505	13,073,699	1.9
491.02		SOFTWARE - DEVELOPED	5-SQ	40,552,310.80	21,372,750	21,372,750	8,612,322	21.24
491.03		C.I.S. SOFTWARE ACQUIRED	10-SQ	127,096,143.30	15,741,236	111,356,906	12,709,500	10.00
TOTAL COMPUTER AND SOFTWARE				249,868,687.23	64,076,795	185,791,892	46,318,950	
TOTAL DEPRECIABLE GAS PLANT				5,915,395,423.40	2,293,704,799	4,376,356,903	197,689,485	

ENBRIDGE GAS DISTRIBUTION

CALCULATION OF RATE RIDER APPLICABLE TO CHANGE IN NET SALVAGE METHODOLOGY (CDNS)

2014

PERCENTAGE TO RETURN:

25.5%

UNDERTAKING RESPONSE J9.2 - USE OF A 4.95% DISCOUNT RATE IN CDNS CALCULATIONS

Original Submission - Gannett Fleming Report found at Exhibit D2, Tab 1, Schedule 1, Part III-10

DEPRECIABLE GROUP	BOOK	CALCULATED	RESERVE	VARIANCE	AMOUNT	REFUND	RATE
	DEPRECIATION	DEPRECIATION					
	RESERVE	RESERVE CDNS	VARIANCE AT	DUE TO	TO	INCLUDED IN	RIDER
	12/31/2010	12/31/2010	12/31/2010	CDNS	REFUND	TABLE 1	2014
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)
UNDERGROUND STORAGE PLANT							
451.10 LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-	-	-
452.00 STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-	-	-
453.00 WELLS	18,686,577	10,439,714	8,246,863	100,383	25,597.67	2,601	22,997
454.00 WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-
455.00 FIELD LINES	20,777,099	14,777,468	5,999,631	142,090	36,232.95	3,424	32,809
456.00 COMPRESSOR EQUIPMENT	31,054,880	29,669,665	1,385,215	285,288	72,748.44	10,225	62,523
457.00 MEASURING AND REGULATING EQUIPMENT	5,020,691	3,929,010	1,091,681	37,775	9,632.63	1,798.81	7,834
TOTAL UNDERGROUND STORAGE PLANT	105,688,408	83,544,843	22,143,565	565,536	144,212	18,049	126,163
DISTRIBUTION PLANT							
471.00 LAND RIGHTS	1,077,659	247,042	830,617	-	-	-	-
472.00 STRUCTURES AND IMPROVEMENTS			-	-	-	-	-
VICTORIA PARK CENTRE	572,119	16,593,324	(16,021,205)	-	-	-	-
KENNEDY ROAD	219,325	1,398,004	(1,178,679)	-	-	-	-
OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)	-	-	-	-
BROCKVILLE	42,438	138,100	(95,662)	-	-	-	-
ARNPRIOR	102,517	257,902	(155,385)	-	-	-	-
THOROLD OFFICE	1,373,703	4,035,857	(2,662,154)	-	-	-	-
EASTERN	212,254	737,401	(525,147)	-	-	-	-
KELFIELD	68,117	370,163	(302,046)	-	-	-	-
OTTAWA DEPOT	313,477	1,388,308	(1,074,831)	-	-	-	-
OTHER	835,027	1,966,614	(1,131,587)	-	-	-	-
TOTAL STRUCTURES AND IMPROVEMENTS	5,258,748	32,499,188	(27,240,440)	-	-	-	-
473.00 SERVICES	869,945,320	566,539,019	303,406,301	185,305,816	47,252,983.08	5,264,370	41,988,613
475.10 MAINS - CAST IRON	-9,973,664	11,964,507	(21,938,171)	(928,924)	(236,875.62)	(211,119)	(25,757)
475.20 MAINS - BARE STEEL	9,031,401	12,359,443	(3,328,042)	1,407,263	358,852.07	260,604	98,248
475.21 MAINS - COATED STEEL	464,144,414	383,354,529	80,789,885	185,687,347	47,350,273.49	4,135,576	43,214,698
475.30 MAINS - PLASTIC	463,148,188	248,538,374	214,609,814	193,245,049	49,277,487.50	3,396,222	45,881,265
475.EN MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-
476.00 COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-
477.00 MEASURING AND REGULATING EQUIPMENT	159,007,375	90,876,622	68,130,753	2,672,841	681,574.46	104,408	577,167
478.00 METERS	92,616,048	166,232,283	(73,616,235)	-	-	-	-
TOTAL DISTRIBUTION PLANT	2,074,902,884	1,533,952,728	540,950,156	567,389,392	144,684,295	12,950,061	131,734,234
GENERAL PLANT							
483.01 OFFICE EQUIPMENT	2,894,801	1,983,518	911,283	-	-	-	-
483.02 FURNISHINGS	6,067,053	8,271,686	(2,204,633)	-	-	-	-
484.00 TRANSPORTATION EQUIPMENT	7,841,000	11,409,970	(3,568,970)	-	-	-	-
484.01 TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441	-	-	-	-
484.02 TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927	-	-	-	-
485.00 HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397	-	-	-	-
486.00 TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)	-	-	-	-
487.70 RENTAL - VRA'S	964,239	837,157	127,082	-	-	-	-
487.80 RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)	-	-	-	-
487.90 RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)	-	-	-	-
488.00 COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802	-	-	-	-
TOTAL GENERAL PLANT	49,036,712	53,089,331	(4,052,619)	-	-	-	-
COMPUTER AND SOFTWARE							
490.00 COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)	-	-	-	-
491.01 SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)	-	-	-	-
491.02 SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)	-	-	-	-
491.03 CIS SOFTWARE ACQUIRED	15,741,236	19,064,721	(3,323,485)	-	-	-	-
TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-	-
	2,293,704,799	1,757,001,257	536,703,542	567,954,928	144,828,507	12,968,109	131,860,397

ENBRIDGE GAS DISTRIBUTION

CALCULATION OF RATE RIDER APPLICABLE TO CHANGE IN NET SALVAGE METHODOLOGY (CDNS)

2015

PERCENTAGE TO RETURN:

23.8%

UNDERTAKING RESPONSE J9.2 - USE OF A 4.95% DISCOUNT RATE IN CDNS CALCUATIONS

Original Submission - Gannett Fleming Report found at Exhibit D2, Tab 1, Schedule 1, Part III-11

		BOOK	CALCULATED					
		DEPRECIATION	DEPRECIATION	RESERVE	VARIANCE	AMOUNT	REFUND	RATE
		RESERVE	RESERVE CDNS	VARIANCE AT	DUE TO	TO	INCLUDED IN	RIDER
DEPRECIABLE GROUP		12/31/2010	12/31/2010	12/31/2010	CDNS	REFUND	TABLE 1	2015
(1)		(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)
UNDERGROUND STORAGE PLANT								
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-		-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-		-
453.00	WELLS	18,686,577	10,439,714	8,246,863	100,383	23,891.15	2,601	21,291
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-
455.00	FIELD LINES	20,777,099	14,777,468	5,999,631	142,090	33,817.42	3,424	30,394
456.00	COMPRESSOR EQUIPMENT	31,054,880	29,669,665	1,385,215	285,288	67,898.54	10,225	57,673
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,691	3,929,010	1,091,681	37,775	8,990.45	1,798.81	7,192
TOTAL UNDERGROUND STORAGE PLANT		105,688,408	83,544,843	22,143,565	565,536	134,598	18,049	116,549
DISTRIBUTION PLANT								
471.00	LAND RIGHTS	1,077,659	247,042	830,617		-		-
472.00	STRUCTURES AND IMPROVEMENTS			-		-		-
	VICTORIA PARK CENTRE	572,119	16,593,324	(16,021,205)		-		-
	KENNEDY ROAD	219,325	1,398,004	(1,178,679)		-		-
	OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)		-		-
	BROCKVILLE	42,438	138,100	(95,662)		-		-
	ARNPRIOR	102,517	257,902	(155,385)		-		-
	THOROLD OFFICE	1,373,703	4,035,857	(2,662,154)		-		-
	EASTERN	212,254	737,401	(525,147)		-		-
	KELFIELD	68,117	370,163	(302,046)		-		-
	OTTAWA DEPOT	313,477	1,388,308	(1,074,831)		-		-
	OTHER	835,027	1,966,614	(1,131,587)		-		-
TOTAL STRUCTURES AND IMROVEMENTS		5,258,748	32,499,188	(27,240,440)	-	-	-	-
473.00	SERVICES	869,945,320	566,539,019	303,406,301	185,305,816	44,102,784.21	5,264,370	38,838,414
475.10	MAINS - CAST IRON	-9,973,664	11,964,507	(21,938,171)	(928,924)	(221,083.91)	(211,119)	(9,965)
475.20	MAINS - BARE STEEL	9,031,401	12,359,443	(3,328,042)	1,407,263	334,928.59	260,604	74,324
475.21	MAINS - COATED STEEL	464,144,414	383,354,529	80,789,885	185,687,347	44,193,588.59	4,135,576	40,058,013
475.30	MAINS - PLASTIC	463,148,188	248,538,374	214,609,814	193,245,049	45,992,321.66	3,396,222	42,596,099
475.EN	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-
476.00	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-
477.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	90,876,622	68,130,753	2,672,841	636,136.16	104,408	531,728
478.00	METERS	92,616,048	166,232,283	(73,616,235)	-	-		-
TOTAL DISTRIBUTION PLANT		2,074,902,884	1,533,952,728	540,950,156	567,389,392	135,038,675	12,950,061	122,088,615
GENERAL PLANT								
483.01	OFFICE EQUIPMENT	2,894,801	1,983,518	911,283		-		-
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)		-		-
484.00	TRANSPORTATOIN EQUIPMENT	7,841,000	11,409,970	(3,568,970)		-		-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441		-		-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927		-		-
485.00	HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397		-		-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)		-		-
487.70	RENTAL - VRA'S	964,239	837,157	127,082		-		-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)		-		-
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)		-		-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802		-		-
TOTAL GENERAL PLANT		49,036,712	53,089,331	(4,052,619)	-	-	-	-
COMPUTER AND SOFTWARE								
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)		-		-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)		-		-
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)		-		-
491.03	CIS SOFTWARE ACQUIRED	15,741,236	19,064,721	(3,323,485)		-		-
TOTAL COMPUTER AND SOFTWARE		64,076,795	86,414,355	(22,337,560)	-	-	-	-
		2,293,704,799	1,757,001,257	536,703,542	567,954,928	135,173,273	12,968,109	122,205,163

ENBRIDGE GAS DISTRIBUTION

CALCULATION OF RATE RIDER APPLICABLE TO CHANGE IN NET SALVAGE METHODOLOGY (CDN
2016

PERCENTAGE TO RETURN: 22.1%

UNDERTAKING RESPONSE J9.2 - USE OF A 4.95% DISCOUNT RATE IN CDNS CALCULATIONS

Original Submission - Gannett Fleming Report found at Exhibit D2, Tab 1, Schedule 1, Part III-12

		BOOK	CALCULATED					
		DEPRECIATION	DEPRECIATION	RESERVE	VARIANCE	AMOUNT	REFUND	RATE
		RESERVE	RESERVE CDNS	VARIANCE AT	DUE TO	TO	INCLUDED IN	RIDER
DEPRECIABLE GROUP		12/31/2010	12/31/2010	12/31/2010	CDNS	REFUND	TABLE 1	2016
(1)		(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)
UNDERGROUND STORAGE PLANT								
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-		-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-		-
453.00	WELLS	18,686,577	10,439,714	8,246,863	100,383	22,184.64	2,601	19,584
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-
455.00	FIELD LINES	20,777,099	14,777,468	5,999,631	142,090	31,401.89	3,424	27,978
456.00	COMPRESSOR EQUIPMENT	31,054,880	29,669,665	1,385,215	285,288	63,048.65	10,225	52,823
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,691	3,929,010	1,091,681	37,775	8,348.28	1,798.81	6,549
TOTAL UNDERGROUND STORAGE PLANT		105,688,408	83,544,843	22,143,565	565,536	124,983	18,049	106,935
DISTRIBUTION PLANT								
471.00	LAND RIGHTS	1,077,659	247,042	830,617		-		-
472.00	STRUCTURES AND IMPROVEMENTS			-		-		-
	VICTORIA PARK CENTRE	572,119	16,593,324	(16,021,205)		-		-
	KENNEDY ROAD	219,325	1,398,004	(1,178,679)		-		-
	OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)		-		-
	BROCKVILLE	42,438	138,100	(95,662)		-		-
	ARNPRIOR	102,517	257,902	(155,385)		-		-
	THOROLD OFFICE	1,373,703	4,035,857	(2,662,154)		-		-
	EASTERN	212,254	737,401	(525,147)		-		-
	KELFIELD	68,117	370,163	(302,046)		-		-
	OTTAWA DEPOT	313,477	1,388,308	(1,074,831)		-		-
	OTHER	835,027	1,966,614	(1,131,587)		-		-
TOTAL STRUCTURES AND IMPROVEMENTS		5,258,748	32,499,188	(27,240,440)	-	-	-	-
473.00	SERVICES	869,945,320	566,539,019	303,406,301	185,305,816	40,952,585.34	5,264,370	35,688,216
475.10	MAINS - CAST IRON	-9,973,664	11,964,507	(21,938,171)	(928,924)	(205,292.20)	(211,119)	5,827
475.20	MAINS - BARE STEEL	9,031,401	12,359,443	(3,328,042)	1,407,263	311,005.12	260,604	50,401
475.21	MAINS - COATED STEEL	464,144,414	383,354,529	80,789,885	185,687,347	41,036,903.69	4,135,576	36,901,328
475.30	MAINS - PLASTIC	463,148,188	248,538,374	214,609,814	193,245,049	42,707,155.83	3,396,222	39,310,934
475.EN	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-
476.00	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-
477.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	90,876,622	68,130,753	2,672,841	590,697.86	104,408	486,290
478.00	METERS	92,616,048	166,232,283	(73,616,235)	-	-		-
TOTAL DISTRIBUTION PLANT		2,074,902,884	1,533,952,728	540,950,156	567,389,392	125,393,056	12,950,061	112,442,995
GENERAL PLANT								
483.01	OFFICE EQUIPMENT	2,894,801	1,983,518	911,283		-		-
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)		-		-
484.00	TRANSPORTATOIN EQUIPMENT	7,841,000	11,409,970	(3,568,970)		-		-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441		-		-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927		-		-
485.00	HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397		-		-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)		-		-
487.70	RENTAL - VRA'S	964,239	837,157	127,082		-		-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)		-		-
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)		-		-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802		-		-
TOTAL GENERAL PLANT		49,036,712	53,089,331	(4,052,619)	-	-	-	-
COMPUTER AND SOFTWARE								
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)		-		-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)		-		-
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)		-		-
491.03	CIS SOFTWARE ACQUIRED	15,741,236	19,064,721	(3,323,485)		-		-
TOTAL COMPUTER AND SOFTWARE		64,076,795	86,414,355	(22,337,560)	-	-	-	-
		2,293,704,799	1,757,001,257	536,703,542	567,954,928	125,518,039	12,968,109	112,549,930

ENBRIDGE GAS DISTRIBUTION

CALCULATION OF RATE RIDER APPLICABLE TO CHANGE IN NET SALVAGE METHODOLOGY (CDN
2017

PERCENTAGE TO RETURN: 20.4%

UNDERTAKING RESPONSE J9.2 - USE OF A 4.95% DISCOUNT RATE IN CDNS CALCULATIONS

Original Submission - Gannett Fleming Report found at Exhibit D2, Tab 1, Schedule 1, Part III-13

DEPRECIABLE GROUP	BOOK	CALCULATED	RESERVE	VARIANCE	AMOUNT	REFUND	RATE
	DEPRECIATION	DEPRECIATION					
	RESERVE	RESERVE CDNS	VARIANCE AT	DUE TO	TO	INCLUDED IN	RIDER
(1)	12/31/2010	12/31/2010	12/31/2010	CDNS	REFUND	TABLE 1	2017
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)
UNDERGROUND STORAGE PLANT							
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-	-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-	-
453.00	WELLS	18,686,577	10,439,714	8,246,863	100,383	20,478.13	17,878
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-
455.00	FIELD LINES	20,777,099	14,777,468	5,999,631	142,090	28,986.36	25,563
456.00	COMPRESSOR EQUIPMENT	31,054,880	29,669,665	1,385,215	285,288	58,198.75	47,973
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,691	3,929,010	1,091,681	37,775	7,706.10	5,907
	TOTAL UNDERGROUND STORAGE PLANT	105,688,408	83,544,843	22,143,565	565,536	115,369	97,321
DISTRIBUTION PLANT							
471.00	LAND RIGHTS	1,077,659	247,042	830,617	-	-	-
472.00	STRUCTURES AND IMPROVEMENTS			-	-	-	-
	VICTORIA PARK CENTRE	572,119	16,593,324	(16,021,205)	-	-	-
	KENNEDY ROAD	219,325	1,398,004	(1,178,679)	-	-	-
	OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)	-	-	-
	BROCKVILLE	42,438	138,100	(95,662)	-	-	-
	ARNPRIOR	102,517	257,902	(155,385)	-	-	-
	THOROLD OFFICE	1,373,703	4,035,857	(2,662,154)	-	-	-
	EASTERN	212,254	737,401	(525,147)	-	-	-
	KELFIELD	68,117	370,163	(302,046)	-	-	-
	OTTAWA DEPOT	313,477	1,388,308	(1,074,831)	-	-	-
	OTHER	835,027	1,966,614	(1,131,587)	-	-	-
	TOTAL STRUCTURES AND IMPROVEMENTS	5,258,748	32,499,188	(27,240,440)	-	-	-
473.00	SERVICES	869,945,320	566,539,019	303,406,301	185,305,816	37,802,386.46	32,538,017
475.10	MAINS - CAST IRON	-9,973,664	11,964,507	(21,938,171)	(928,924)	(189,500.50)	21,619
475.20	MAINS - BARE STEEL	9,031,401	12,359,443	(3,328,042)	1,407,263	287,081.65	26,477
475.21	MAINS - COATED STEEL	464,144,414	383,354,529	80,789,885	185,687,347	37,880,218.79	33,744,643
475.30	MAINS - PLASTIC	463,148,188	248,538,374	214,609,814	193,245,049	39,421,990.00	36,025,768
475.EN	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-
476.00	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-
477.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	90,876,622	68,130,753	2,672,841	545,259.56	440,852
478.00	METERS	92,616,048	166,232,283	(73,616,235)	-	-	-
	TOTAL DISTRIBUTION PLANT	2,074,902,884	1,533,952,728	540,950,156	567,389,392	115,747,436	102,797,375
GENERAL PLANT							
483.01	OFFICE EQUIPMENT	2,894,801	1,983,518	911,283	-	-	-
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)	-	-	-
484.00	TRANSPORTATION EQUIPMENT	7,841,000	11,409,970	(3,568,970)	-	-	-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441	-	-	-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927	-	-	-
485.00	HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397	-	-	-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)	-	-	-
487.70	RENTAL - VRA'S	964,239	837,157	127,082	-	-	-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)	-	-	-
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)	-	-	-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802	-	-	-
	TOTAL GENERAL PLANT	49,036,712	53,089,331	(4,052,619)	-	-	-
COMPUTER AND SOFTWARE							
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)	-	-	-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)	-	-	-
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)	-	-	-
491.03	CIS SOFTWARE ACQUIRED	15,741,236	19,064,721	(3,323,485)	-	-	-
	TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-
	2,293,704,799	1,757,001,257	536,703,542	567,954,928	115,862,805	12,968,109	102,894,696

		BOOK	CALCULATED					
		DEPRECIATION	DEPRECIATION	RESERVE	VARIANCE	AMOUNT	REFUND	RATE
		RESERVE	RESERVE CDNS	VARIANCE AT	DUE TO	TO	INCLUDED IN	RIDER
DEPRECIABLE GROUP		12/31/2010	12/31/2010	12/31/2010	CDNS	REFUND	TABLE 1	2018
(1)		(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)
UNDERGROUND STORAGE PLANT								
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-		-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-		-
453.00	WELLS	18,686,577	10,439,714	8,246,863	100,383	8,231.41	2,601	5,631
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-
455.00	FIELD LINES	20,777,099	14,777,468	5,999,631	142,090	11,651.38	3,424	8,228
456.00	COMPRESSOR EQUIPMENT	31,054,880	29,669,665	1,385,215	285,288	23,393.62	10,225	13,168
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,691	3,929,010	1,091,681	37,775	3,097.55	1,798.81	1,299
	TOTAL UNDERGROUND STORAGE PLANT	105,688,408	83,544,843	22,143,565	565,536	46,374	18,049	28,325
DISTRIBUTION PLANT								
471.00	LAND RIGHTS	1,077,659	247,042	830,617		-		-
472.00	STRUCTURES AND IMPROVEMENTS			-		-		-
	VICTORIA PARK CENTRE	572,119	16,593,324	(16,021,205)		-		-
	KENNEDY ROAD	219,325	1,398,004	(1,178,679)		-		-
	OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)		-		-
	BROCKVILLE	42,438	138,100	(95,662)		-		-
	ARNPRIOR	102,517	257,902	(155,385)		-		-
	THOROLD OFFICE	1,373,703	4,035,857	(2,662,154)		-		-
	EASTERN	212,254	737,401	(525,147)		-		-
	KELFIELD	68,117	370,163	(302,046)		-		-
	OTTAWA DEPOT	313,477	1,388,308	(1,074,831)		-		-
	OTHER	835,027	1,966,614	(1,131,587)		-		-
	TOTAL STRUCTURES AND IMROVEMENTS	5,258,748	32,499,188	(27,240,440)	-	-	-	-
473.00	SERVICES	869,945,320	566,539,019	303,406,301	185,305,816	15,195,076.91	5,264,370	9,930,707
475.10	MAINS - CAST IRON	-9,973,664	11,964,507	(21,938,171)	(928,924)	(76,171.77)	(211,119)	134,947
475.20	MAINS - BARE STEEL	9,031,401	12,359,443	(3,328,042)	1,407,263	115,395.57	260,604	(145,209)
475.21	MAINS - COATED STEEL	464,144,414	383,354,529	80,789,885	185,687,347	15,226,362.45	4,135,576	11,090,787
475.30	MAINS - PLASTIC	463,148,188	248,538,374	214,609,814	193,245,049	15,846,094.02	3,396,222	12,449,872
475.EN	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-
476.00	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-
477.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	90,876,622	68,130,753	2,672,841	219,172.96	104,408	114,765
478.00	METERS	92,616,048	166,232,283	(73,616,235)	-	-		-
	TOTAL DISTRIBUTION PLANT	2,074,902,884	1,533,952,728	540,950,156	567,389,392	46,525,930	12,950,061	33,575,869
GENERAL PLANT								
483.01	OFFICE EQUIPMENT	2,894,801	1,983,518	911,283		-		-
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)		-		-
484.00	TRANSPORTATOIN EQUIPMENT	7,841,000	11,409,970	(3,568,970)		-		-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441		-		-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927		-		-
485.00	HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397		-		-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)		-		-
487.70	RENTAL - VRA'S	964,239	837,157	127,082		-		-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)		-		-
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)		-		-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802		-		-
	TOTAL GENERAL PLANT	49,036,712	53,089,331	(4,052,619)	-	-	-	-
COMPUTER AND SOFTWARE								
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)		-		-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)		-		-
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)		-		-
491.03	CIS SOFTWARE ACQUIRED	15,741,236	19,064,721	(3,323,485)		-		-
	TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-	-
		2,293,704,799	1,757,001,257	536,703,542	567,954,928	46,572,304	12,968,109	33,604,199

UNDERTAKING J9.7

UNDERTAKING

TR 209

To provide what 3.73 would be with no negative salvage in the calculation.

RESPONSE

In order to respond to this undertaking, Gannett Fleming has re-calculated proposed depreciation rates within its study assuming a zero percent net salvage percentage. Based on this assumption the average composite depreciation rate shown at Line 7, Column 6 within Exhibit D1, Tab 5, Schedule 1, page 15 would become 3.02% as opposed to the 3.73% currently included in evidence in that exhibit.

The Gannett Fleming evidence at Exhibit D2, Tab 1, Schedule 1 explains that such a scenario is not a reasonable assumption or approach to be considered by EGD or the Board. The witnesses who appeared on Day 9, Panel 12, in responses to cross examination further explained why such an approach is not reasonable.

Witness: L. Kennedy

UNDERTAKING J10.1

UNDERTAKING

TR 16

With reference to I.B18.EGDI.SEC.97, to provide the Envision rate base continuity for 2004 through 2018.

RESPONSE

While completing this undertaking, the Company discovered that in the development of the analysis and calculations underpinning the Allowed Revenue amounts shown in Appendix B of Exhibit I.B18.EGDI.SEC.97, it had used incorrect property, plant and equipment balances in relation to Envision. An allocation of a portion of the 2013 Settlement Agreement capital expenditure reductions was misinterpreted as being applicable to Envision within the related Allowed Revenue derivation performed in the interrogatory response. Appendix B of Exhibit I.B18.EGDI.SEC.97 has been updated to show the appropriate Envision Allowed Revenue impacts.

The prior response to Exhibit I.B18.EGDI.SEC.97 was prepared subsequent to, and independent of the presentation of the overall Allowed Revenue amounts and sufficiency/deficiency calculations associated with the filed capital budgets. Appendix B to that response was intended to separately identify the Allowed Revenue implications applicable to Envision. Therefore, the update to Appendix B of Exhibit I.B18.EGDI.SEC.97 does not impact upon the overall overall Allowed Revenue amounts and sufficiency/deficiency calculations associated with the filed capital budgets.

The following table provides the continuity of capitalized Envision costs, and resultant property plant and equipment values, that are used to determine the rate base values shown in Updated Exhibit I.B18.EGDI.SEC.97, Appendix B, Line No. 1. The rate base values shown in Updated Exhibit I.B18.EGDI.SEC.97, Appendix B, Line No. 1 are the annual average-of-average Envision property plant and equipment amounts.

Witness: K. Culbert

Envision Property Plant & Equipment Continuity

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
(\$000's)	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Bridge Year</u>	<u>Approved</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
<u>Gross Plant</u>															
January 1	-	18,255.5	48,110.3	66,355.1	82,230.4	93,682.0	111,766.2	123,554.8	133,246.5	144,077.0	155,323.0	163,323.0	171,323.0	171,323.0	171,323.0
Additions	18,255.5	29,854.8	18,244.8	15,875.3	11,451.6	18,084.2	11,788.6	9,691.7	10,830.5	11,246.0	8,000.0	8,000.0	-	-	-
December 31	18,255.5	48,110.3	66,355.1	82,230.4	93,682.0	111,766.2	123,554.8	133,246.5	144,077.0	155,323.0	163,323.0	171,323.0	171,323.0	171,323.0	171,323.0
<u>Accumulated Depreciation</u>															
January 1	-	(183.0)	(1,518.8)	(3,706.5)	(6,649.7)	(10,199.5)	(14,354.3)	(19,041.6)	(24,165.5)	(29,686.3)	(35,692.7)	(42,100.0)	(48,829.7)	(55,734.0)	(62,638.3)
Depreciation	(183.0)	(1,335.8)	(2,187.7)	(2,943.2)	(3,549.8)	(4,154.8)	(4,687.3)	(5,123.9)	(5,520.8)	(6,006.4)	(6,407.3)	(6,729.7)	(6,904.3)	(6,904.3)	(6,904.3)
December 31	(183.0)	(1,518.8)	(3,706.5)	(6,649.7)	(10,199.5)	(14,354.3)	(19,041.6)	(24,165.5)	(29,686.3)	(35,692.7)	(42,100.0)	(48,829.7)	(55,734.0)	(62,638.3)	(69,542.6)
Closing Net PP&E	18,072.5	46,591.5	62,648.6	75,580.7	83,482.5	97,411.9	104,513.2	109,081.0	114,390.7	119,630.3	121,223.0	122,493.3	115,589.0	108,684.7	101,780.4

Filed: 2014-03-21
EB-2012-0459
Exhibit J10.1
Page 2 of 2

Witness: K. Culbert

UNDERTAKING J10.4

UNDERTAKING

TR 58

To provide the updated information in I.A10.EGDI.CME.9, and also equivalent ten-year GOC forecast, and also short-term forecasts, and also a current version of weekly spread estimates received from various financial institutions.

RESPONSE

Enbridge Inc. follows a standard, mechanized approach for forecasting annual interest rates as part of the enterprise wide Long Range Planning (LRP) process. Each year, Enbridge Inc. requests forecasts from its banking relationships for the benchmark indices required for its LRP process. Only the banks that are able to provide the full suite of benchmark indices requested are utilized in the final calculation. The factors that change the number of banks used in the final calculation include the addition of new banking relationships and changes in the banks' ability to provide the full suite of benchmark indices.

As of February 2014, Enbridge Inc. has obtained current interest rate forecasts for purposes of 2014 LRP process. In doing so, Enbridge Inc. has been able to obtain forecasts from a wider group than 2013 (13 major Canadian, US and international banks). The banks that have provided information to Enbridge Inc. for forecasting interest rates have done so on the understanding that their current forecasts (as is the case with these February 2014 forecasts) will not be publicly disclosed. Accordingly, the response provided below does not identify the particular bank associated with any particular forecast. Given that the relevant take-away is the average of the forecasts from all banks, rather than particular forecasts associated with specific banks, EGD does not believe that the name of each bank is relevant or necessary.

Tables 1, 2 and 3 detail the source and calculations for forecast rates for short-term debt, Preferred Shares and long term debt as compiled in February 2014. Table 4 provides the updated forecast for credit spreads. Information from these tables would be used as inputs to the Board's ROE Formula.

Table 5 includes the 2013 10 year GOC Bond Rate Forecast that corresponds with the 30 year GOC Bond Rate Forecast included within Exhibit I.B17.EGDI.EP.20.

Witness: P. Bhatia
K. Culbert

As explained in testimony, EGD does not believe that it would be appropriate to apply this updated forecast information to its cost of capital forecasts within the Customized IR Application, because all the forecasts embedded within the Application and Allowed Revenue amounts represent a total view, as of the time of filing. Selective updating presents a misleading picture. Further, a complete update of all forecasts to represent the view as of February 2014 is not feasible at this time. Using that approach, one could continually be looking to update forecast information with more recent factors, which would include Board approved ROE for 2014 at 9.36% (which is higher than what is embedded within the Application).

Table 1: February 2014 Short Term Debt Forecast

3-Month CAD T-Bills		2014	2015	2016	2017	2018	2019	2020
	Bank 1	0.9%	1.1%	2.5%	3.5%	3.5%	3.5%	3.5%
	Bank 2	0.9%	1.3%	2.3%	3.1%	3.5%	3.5%	3.5%
	Bank 3	1.0%	1.4%	2.1%	3.1%	3.5%	3.5%	3.5%
	Bank 4	1.1%	1.9%	2.9%	2.9%	2.9%	2.9%	2.9%
	Bank 5	1.2%	1.8%	2.5%	3.3%	3.3%	3.3%	3.3%
	Bank 6	1.0%	1.0%	1.8%	2.5%	3.3%	4.0%	4.8%
	Bank 7	0.9%	1.0%	1.5%	2.0%	2.3%	2.0%	1.8%
	Bank 8	1.0%	1.7%	3.2%	3.3%	3.4%	3.4%	3.4%
	Bank 9	1.1%	1.6%	2.3%	3.3%	3.3%	3.8%	3.8%
	Bank 10	0.8%	1.0%	1.5%	2.0%	2.5%	3.0%	3.5%
	Bank 11	1.0%	1.3%	2.0%	2.8%	3.5%	4.0%	4.3%
	Bank 12	1.3%	1.9%	3.3%	3.9%	4.3%	4.5%	4.5%
	Bank 13	1.0%	1.1%	1.6%	2.6%	3.8%	4.0%	4.0%
	3-Month CAD T-Bill Forecast	1.0%	1.4%	2.3%	2.9%	3.3%	3.5%	3.6%
	Historical Spread to 3-Month T-Bills*	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%
	3-Month BA Forecast	1.3%	1.7%	2.6%	3.2%	3.6%	3.9%	4.0%

*Source: Bloomberg

Table 2: February 2014 Preferred Share Rate Forecast

	2014	2015	2016	2017	2018	2019	2020
3-Month CAD T-Bill Forecast (From Table 1)	1.0%	1.4%	2.3%	2.9%	3.3%	3.5%	3.6%
Historical Spread to 3-Month T-Bills*	2.0%	2.0%	2.1%	2.1%	2.1%	2.1%	2.1%
CAD Prime	3.0%	3.4%	4.4%	5.0%	5.4%	5.6%	5.7%
Preferred Share Rate (80% of CAD Prime)	2.4%	2.7%	3.5%	4.0%	4.3%	4.5%	4.6%

*Source: Bloomberg

Witness: P. Bhatia
K. Culbert

Table 3: February 2014 10-Year and 30-year Government of Canada Bond (“GoC”) Rate Forecast

10-Year and 30-year GoC rate forecasts are a consensus representing forecasts from thirteen financial institutions as of February 2014.

10 Year GOC		2014	2015	2016	2017	2018	2019	2020
	Bank 1	2.9%	3.7%	4.1%	4.3%	4.4%	4.4%	4.4%
	Bank 2	2.8%	3.3%	3.6%	3.7%	3.8%	3.8%	3.8%
	Bank 3	3.1%	3.6%	4.1%	4.5%	4.6%	4.6%	4.6%
	Bank 4	3.4%	4.1%	4.5%	4.5%	4.5%	4.5%	4.5%
	Bank 5	2.8%	3.2%	3.7%	3.9%	3.9%	3.9%	3.9%
	Bank 6	2.9%	3.2%	3.6%	3.9%	4.0%	4.2%	4.5%
	Bank 7	3.4%	3.9%	4.4%	4.7%	4.2%	3.9%	3.7%
	Bank 8	3.4%	3.7%	4.1%	4.3%	4.3%	4.3%	4.3%
	Bank 9	3.1%	3.6%	4.5%	5.0%	4.5%	5.0%	5.0%
	Bank 10	2.0%	2.3%	2.7%	3.2%	3.6%	4.1%	4.5%
	Bank 11	3.2%	3.6%	4.1%	4.6%	5.0%	5.5%	6.0%
	Bank 12	3.6%	4.2%	5.0%	5.4%	6.0%	6.2%	6.2%
	Bank 13	3.2%	3.8%	3.9%	3.9%	4.0%	4.3%	4.3%
	2014 LRP	3.1%	3.5%	4.0%	4.3%	4.4%	4.5%	4.6%

30 Year GOC		2014	2015	2016	2017	2018	2019	2020
	Bank 1	3.5%	4.3%	4.6%	4.7%	4.7%	4.7%	4.7%
	Bank 2	3.4%	3.6%	3.7%	3.8%	3.8%	3.8%	3.8%
	Bank 3	3.6%	4.0%	4.5%	5.0%	5.0%	5.1%	5.1%
	Bank 4	3.9%	4.4%	4.8%	4.8%	4.8%	4.8%	4.8%
	Bank 5	3.5%	3.8%	4.0%	4.0%	4.0%	4.0%	4.0%
	Bank 6	3.4%	3.5%	3.7%	4.0%	4.2%	4.4%	4.7%
	Bank 7	3.9%	4.4%	5.0%	5.3%	4.8%	4.5%	4.3%
	Bank 8	3.9%	4.0%	4.3%	4.8%	4.8%	4.8%	4.8%
	Bank 9	3.6%	4.1%	5.0%	5.5%	5.0%	5.5%	5.5%
	Bank 10	3.0%	3.3%	3.7%	4.2%	4.6%	5.1%	5.5%
	Bank 11	3.8%	4.1%	4.6%	5.1%	5.5%	5.9%	6.4%
	Bank 12	4.0%	4.6%	5.7%	5.9%	6.4%	6.6%	6.6%
	Bank 13	3.7%	4.1%	4.1%	4.1%	4.2%	4.3%	4.3%
	2014 LRP	3.6%	4.0%	4.4%	4.7%	4.7%	4.9%	5.0%

Witness: P. Bhatia
K. Culbert

Table 4: February 2014 10-Year and 30-year Credit Spreads Forecast

10-Year and 30-year Credit spreads represent the mean reverted average of weekly spread estimates received from banks as of February 2014.

	2014	2015	2016	2017	2018
10 yr	1.1%	1.1%	1.1%	1.1%	1.2%
30 yr	1.4%	1.4%	1.5%	1.4%	1.5%

Table 5: 10-Year GoC Rate Forecast per 2013 LRP

10-Year GoC rate forecast is a consensus representing forecasts from seven financial institutions as of February 2013.

	2013	2014	2015	2016	2017	2018	2019	2020
Bank 1	2.4%	3.0%	4.0%	5.3%	5.3%	5.3%	5.3%	5.3%
Bank 2	2.2%	2.9%	3.7%	4.1%	4.4%	4.4%	4.4%	4.4%
Bank 3	2.3%	2.8%	3.8%	4.7%	4.6%	4.6%	4.6%	4.6%
Bank 4	2.3%	2.7%	3.1%	3.6%	3.8%	3.8%	3.8%	3.8%
Bank 5	2.5%	3.1%	3.4%	3.8%	4.1%	4.3%	4.0%	4.5%
Bank 6	2.6%	3.2%	3.9%	4.1%	4.6%	5.3%	6.0%	6.4%
Bank 7	1.6%	1.6%	3.2%	4.5%	5.0%	5.0%	5.0%	5.0%
2013 LRP	2.3%	2.7%	3.6%	4.3%	4.5%	4.7%	4.7%	4.9%

Witness: P. Bhatia
K. Culbert

ALLOWED REVENUE
Envision (2014 - 2018 Cap. Structure)

(\$000's)						
Line No.		2014	2015	2016	2017	2018
Cost of capital						
1.	Rate base	120,453.5	121,885.0	119,041.5	112,137.2	105,232.9
2.	Required rate of return	6.76%	6.90%	7.02%	7.04%	7.10%
3.	Cost of capital	8,142.7	8,410.1	8,356.7	7,894.5	7,471.5
Cost of service						
4.	Gas costs	-	-	-	-	-
5.	Operation and Maintenance	888.9	888.9	-	-	-
6.	Depreciation and amortization	6,407.3	6,729.7	6,904.3	6,904.3	6,904.3
7.	Municipal and other taxes	-	-	-	-	-
8.	Cost of service	7,296.2	7,618.6	6,904.3	6,904.3	6,904.3
Misc. & Non-Op. Rev						
9.	Other operating revenue	-	-	-	-	-
10.	Other income	-	-	-	-	-
11.	Misc, & Non-operating Rev.	-	-	-	-	-
Income taxes on earnings						
12.	Excluding tax shield	2,026.2	1,867.2	3,162.8	4,222.8	4,222.8
13.	Tax shield provided by interest expense	(1,069.3)	(1,072.3)	(1,041.0)	(980.6)	(925.8)
14.	Income taxes on earnings	956.9	794.9	2,121.8	3,242.2	3,297.0
Taxes on (def) / suff.						
15.	Gross (def.) / suff.	(622.7)	(1,210.6)	(1,975.9)	(2,868.3)	(2,362.3)
16.	Net (def.) / suff.	(457.7)	(889.8)	(1,452.3)	(2,108.2)	(1,736.3)
17.	Taxes on (def.) / suff.	165.0	320.8	523.6	760.1	626.0
18.	Allowed Revenue	16,560.8	17,144.4	17,906.4	18,801.1	18,298.8
Revenue at existing Rates						
19.	Revenue at existing rates	15,935.2	15,935.2	15,935.2	15,935.2	15,935.2
20.	Rounding adjustment	4.6	(1.7)	3.7	1.6	3.8
21.	Revenue at existing rates	15,939.8	15,933.5	15,938.9	15,936.8	15,939.0
22.	Gross revenue (def.) / suff.	(621.0)	(1,210.9)	(1,967.5)	(2,864.3)	(2,359.8)

SEC INTERROGATORY #111

INTERROGATORY

Issue B18: Is the rate base for each of 2014, 2015 and 2016 appropriate, including:

- a. Opening rate base;
- b. Forecast level of Capital expenditures;
- c. Forecast Customer additions;
- d. Proposed Capital additions;
- e. Allocation of the cost and use of capital assets between utility and nonutility (unregulated) operations;
- f. Working capital allowance; and
- g. All other components of and adjustments to rate base

[B2/5] Please provide, for each of the tables in Tab 5 of Exhibit B2, an expanded version of the table showing 2007 through 2012 actuals, and 2013 forecast actuals (9+3 or 10+2).

RESPONSE

Historically, pre-2013, the Company did not track capital expenditures using the same categorization as specified in the Exhibit B2, Tab 5, Schedules 1 to 6. In 2013, EGD began categorizing the System Integrity and Reliability in the same manner as filed in the B2 Exhibits. Table 1 below shows the historic profile at a summary level as identified in Table 2 of Exhibit B2, Tab 5, Schedule 1, page 8. Please note that the contractor fixed costs which are a component of line item 5 System Integrity Resource Costs, for 2013 and beyond are embedded in lines 1 and 2 for years 2007 to 2012. Table 2 below provides the 2013 Actual of each respective line item from Table 1 in the more granular format as filed in the exhibits at B2, Tab 5, Schedules 1 to 6. As noted above, this categorization of capital expenditures is not available for the years prior to 2013.

/u

Witnesses: L. Lawler
J. Sanders

Table 1													
System Integrity and Reliability - Actuals 2007-2013 and Forecast 2014-2016													
(\$K's)													
Line Number			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Per B2-5-1 Table 2			
			2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast
1	Mains Replacement		22,853	25,281	24,660	30,404	30,731	29,764	31,582	18,237	24,604	24,098	22,110
2	Service Replacement		31,750	22,153	28,867	39,579	36,842	38,577	23,551	17,843	21,118	25,011	41,216
3	Station Replacement		10,746	8,019	6,161	7,599	10,246	12,015	9,200	15,767	23,990	26,442	24,517 /u
4	Other System Integrity and Reliability		25,215	22,447	22,362	20,328	25,448	27,562	35,058	32,906	41,808	42,650	35,810 /u
5	System Integrity Direct Resource Costs		2,501	2,727	2,621	2,747	3,359	6,731	14,509	15,330	20,813	16,925	17,449
6	Total System Integrity and Reliability		93,065	80,627	84,671	100,657	106,626	114,649	113,900	84,753	132,333	135,126	141,102 /u

Witnesses: L. Lawler
 J. Sanders

Table 2						
System Integrity and Reliability - Actual 2013, 2013 Budget, 2014-2016 Forecast						
(\$K's)						
		Col 1	Col 2	Col 3	Col 4	Col 5
		2013	2013	2014	2015	2016
		Actual	Budget	Forecast	Forecast	Forecast
1.1	Miscellaneous Replacement Mains	20,646	8,482	6,960	7,655	5,388
1.2	Compression Couplings	1,114	1,100	1,622	2,040	2,061
1.3	Load Shed Planning Program		1,000	1,145	1,171	1,194
1.4	Maximum Operating Pressure Verification Prgm	2,230	794	3,296	3,397	3,195
1.5	In Line Inspection and Assessment Prgm	7,506	6,861	11,000	8,900	8,502
1.6	Right of Way Easement Monitoring Prgm	86		581	935	1,770
1	Mains Replacement	31,582	18,237	24,604	24,098	22,110
2.1	Service Replacements (Misc Relays)	19,326	10,975	8,180	7,426	6,596
2.2	AMP Fitting Replacement Prgm	1,290	4,000	8,543	13,100	30,046
2.3	Compression Outlet Service Tee Replacement Prgm	2,266	1,029	2,866	2,924	2,982
2.4	Sewer Safety Prgm	669	1,839	1,530	1,561	1,592
2	Service Replacement	23,551	17,843	21,119	25,011	41,216
3.1	Gate Stations	4,255	6,642	12,160	10,440	7,060
3.2	District Station	4,945	3,201	7,977	11,625	12,560
3.3	Commercial and Industrial Low Pressure Regulator Stations	-	2,000	1,530	2,341	2,388
3.4	Paper Chart Recorders Replacement Prgm	-	1,673	1,758	1,794	1,830
3.5	Station Replacements and Upgrade Projects	-	2,251	565	602	680
3	Station Replacement	9,200	15,767	23,990	26,802	24,518
4.1	Meters and Regulator Replacement Prgm	28,300	23,520	24,169	25,911	28,115
4.2	Distribution Records Management Prgm	6,758	9,386	9,639	8,740	7,695
4.3	Envision Extension Project			8,000	8,000	-
4	Other System Integrity and Reliability	35,058	32,906	41,808	42,651	35,810
5.1	Incremental System Integrity and Reliability Resources	11,260	10,687	15,185	11,185	11,594
5.2	Construction and Service Contractor Fixed Costs	3,249	4,643	5,628	5,740	5,855
5	System Integrity Direct Resource Costs	14,509	15,330	20,813	16,925	17,449

Witnesses: L. Lawler
 J. Sanders