

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

April 10, 2014

**Re: EB-2013-0109 – Union Gas Limited – 2012 Earnings Sharing & Disposition  
of Deferral Account and Other Balances – Draft Rate Order**

Dear Ms. Walli:

Attached is a draft Rate Order and supporting working papers for rates effective July 1, 2014, which reflects the March 27, 2014 Decision and Order (“Decision”) of the Ontario Energy Board (“Board”). Appendix C includes a revised earning sharing calculation and the revised balances in the Upstream Transportation FT-RAM Optimization deferral account (No. 179-130), the Lost Revenue Adjustment Mechanism deferral account (No. 179-75) and the Shared Savings Mechanism deferral account (No. 179-115).

In its Decision the Board asked Union to make a proposal regarding when the rate impact can be implemented. Union proposes implementation with the July QRAM, as it is the next QRAM date after the Board will issue the Decision and Rate Order. Union requests the Board’s Decision by May 15, 2014 in order to implement rate changes with the July QRAM.

Finally, in the Decision the Board required Union to record the amount already spent on implementing the Board’s directive to prepare audited financial statements for its regulated business in the deferral account that was established in Union’s Cost of Service Proceeding (EB-2011-0210). Union confirms that the amounts have been recorded in the Accounting Entries for Preparation of Audited Utility Financial Statements deferral

account (No. 179-129). The balance of this account will be included for disposition in Union's 2013 Disposition of Deferral Account Balances proceeding.

If you have any questions or concerns on this matter, please contact me at (519) 436-5334.

Yours truly,

*[original signed by]*

Vanessa Innis  
Manager, Regulatory Initiatives

cc: EB-2013-0109 Intervenors  
Crawford Smith (Torys)

**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 Union  
Gas Limited for an Order or Orders amending or  
varying the rate or rates charged to customers as of July  
1, 2014;

**BEFORE:**

Ken Quesnelle  
Presiding Member

**DRAFT DECISION AND ORDER**  
**(for rates effective July 1, 2014)**

Union Gas Limited (“Union”) filed an application dated May 8, 2013 to address the disposition of 2012 year-end deferral account and other balances and the 2012 earnings sharing amount. The Board assigned docket number EB-2013-0109 to the application.

Union also proposed that the resulting impacts from the disposition be implemented on October 1, 2013 to align with other rate changes expected to result from the Quarterly Rate Adjustment Mechanism (“QRAM”).

On June 25, 2013, the Board issued Procedural Order No. 1 which directed a Settlement Conference take place on August 1, 2013.

On August 7, 2013, a letter was filed by Union on its behalf and on behalf of intervenors indicating that in respect of certain deferral accounts there were no matters in dispute with respect to the balances in those accounts or the proposed method by which those balances would be cleared by Union.

On August 20, 2013, the Board issued Procedural Order No. 2 providing for an oral hearing in respect of those matters which remained in dispute. The hearing took place on October 22, 23 and 24, 2013.

On October 25, 2013, the Board, on its own motion, determined that it would initiate a review of the Board's directive (EB-2013-0109 Notice of Motion and Procedural Order No. 3).

The Board issued its Decision and Order on March 27, 2014. In its Decision, the Board directed Union to file a Draft Rate Order reflecting the Board's findings in the Decision. The Board also directed Union to:

- File an update to the earnings sharing calculation and the balance in Account 179-130 to reflect the Board's decision.
- File the necessary calculations, and make the appropriate revisions to the relevant accounts to reflect the Board's decision to reduce the 2011 TRC amount related to Union's 2011 large industrial custom DSM projects (Rate T1 / 100) by 25%.

This Rate Order represents the implementation in rates of the amounts that were decided by the Board in its Decision.

The Board also orders that interest shall accrue from January 1, 2013 to June 30, 2014. The disposition shall be timed with the next QRAM for General Service M1, M2, Rate 01 and Rate 10 customers and as a one-time adjustment for in-franchise distribution contract and ex-franchise rate classes.

**THE BOARD THEREFORE ORDERS THAT:**

1. The rate changes set out in Appendix "A" and the rate schedules set out in Appendix "B" are approved effective July 1, 2014. Union shall implement these rates on the first billing cycle on or after July 1, 2014.

2. The deferral account balances totalling \$13.326 million receivable from ratepayers as set out in Appendix “C”, including interest up to June 30, 2014, are approved for disposition.
3. The earnings sharing amount totalling \$15.462 million payable to ratepayers as set out in Appendix “C”, including interest up to June 30, 2014, is approved for disposition.
4. Union shall combine the 2012 Deferral account balances and the 2012 earnings sharing amount for disposition. For General Service rate classes M1, M2, Rate 01 and Rate 10, Union shall dispose of the total balance prospectively for each of these rate classes through a temporary rate adjustment between July 1, 2014 and December 31, 2014 as set out in Appendix “D”. For all other rate classes, Union shall apply the unit rates as a one-time adjustment as set out in Appendix “D”.
5. Union shall pay the Board’s costs of, and incidental to, this proceeding immediately upon receipt of the Board’s invoice.

DATED at Toronto \_\_\_\_\_, 2014.

ONTARIO ENERGY BOARD

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Kirsten Walli  
Board Secretary

**EB-2013-0109**  
**Index of Appendices**

Appendix A	Summary of Changes to Sales Rates
Appendix B	General Service Rate Schedules
Appendix C	Deferral Account Balances (Year Ended December 31, 2012 with interest accrued to June 30, 2014) and Earnings Sharing Calculation
Appendix D	Unit Rates for Prospective Recovery/(Refund) & One-Time Adjustment, and Storage and Transportation Service (Ex-Franchise) Amounts for Disposition



UNION GAS LIMITED  
Union North  
Summary of Changes to Sales Rates  
Rate 01A - Small Volume General Firm Service

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
1	Monthly Charge - All Zones	\$21.00		\$21.00
	Monthly Delivery Charge - All Zones			
2	First 100 m <sup>3</sup>	9.8150		9.8150
3	Next 200 m <sup>3</sup>	9.2905		9.2905
4	Next 200 m <sup>3</sup>	8.9178		8.9178
5	Next 500 m <sup>3</sup>	8.5758		8.5758
6	Over 1,000 m <sup>3</sup>	8.2933		8.2933
7	Delivery - Price Adjustment (All Volumes)	-	(0.7254)	(0.7254) (1)
	Gas Transportation Service			
8	Fort Frances	4.3403		4.3403
9	Western Zone	4.2882		4.2882
10	Northern Zone	5.5650		5.5650
11	Eastern Zone	6.3288		6.3288
12	Transportation - Price Adjustment (All Zones)	0.3067 (2)	(0.9285)	(0.6218) (3)
	Storage Service			
13	Fort Frances	2.1507		2.1507
14	Western Zone	2.3910		2.3910
15	Northern Zone	3.2252		3.2252
16	Eastern Zone	3.5799		3.5799
17	Storage - Price Adjustment (All Zones)	-		-
	Commodity Cost of Gas and Fuel			
18	Fort Frances	17.6057		17.6057
19	Western Zone	17.6760		17.6760
20	Northern Zone	17.8171		17.8171
21	Eastern Zone	17.9304		17.9304
22	Commodity and Fuel - Price Adjustment (All Zones)	2.0153 (4)		2.0153 (4)

Notes:

- (1) Includes a temporary credit of (0.7254) cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.
- (2) Includes Prospective Recovery of (0.0101), (0.5823), 0.0038 and 0.8953 cents/m<sup>3</sup>.
- (3) Includes Prospective Recovery of (0.0101), (0.5823), 0.0038 and 0.8953 cents/m<sup>3</sup> and a temporary credit of (0.9285) cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.
- (4) Includes Prospective Recovery of 0.4957, 0.3738, (0.4214) and 1.5672 cents/m<sup>3</sup>.

UNION GAS LIMITED  
Union North  
Summary of Changes to Sales Rates  
Rate 10 - Large Volume General Firm Service

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m <sup>3</sup>	7.7733		7.7733
3	Next 9,000 m <sup>3</sup>	6.3597		6.3597
4	Next 20,000 m <sup>3</sup>	5.5535		5.5535
5	Next 70,000 m <sup>3</sup>	5.0374		5.0374
6	Over 100,000 m <sup>3</sup>	3.0822		3.0822
7	Delivery - Price Adjustment (All Volumes)	-	(1.2409)	(1.2409) (1)
	Gas Transportation Service			
8	Fort Frances	3.8695		3.8695
9	Western Zone	3.8173		3.8173
10	Northern Zone	5.0941		5.0941
11	Eastern Zone	5.8579		5.8579
12	Transportation - Price Adjustment (All Zones)	0.3067 (2)	(0.7844)	(0.4777) (3)
	Storage Service			
13	Fort Frances	1.2015		1.2015
14	Western Zone	1.4418		1.4418
15	Northern Zone	2.2760		2.2760
16	Eastern Zone	2.6307		2.6307
17	Storage - Price Adjustment (All Zones)	-		-
	Commodity Cost of Gas and Fuel			
18	Fort Frances	17.6057		17.6057
19	Western Zone	17.6760		17.6760
20	Northern Zone	17.8171		17.8171
21	Eastern Zone	17.9304		17.9304
22	Commodity and Fuel - Price Adjustment (All Zones)	2.0153 (4)		2.0153 (4)

Notes:

- (1) Includes a temporary credit of (1.2409) cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.
- (2) Includes Prospective Recovery of (0.0101), (0.5823), 0.0038 and 0.8953 cents/m<sup>3</sup>.
- (3) Includes Prospective Recovery of (0.0101), (0.5823), 0.0038 and 0.8953 cents/m<sup>3</sup> and a temporary credit of (0.7844) for the period July 1, 2014 to December 31, 2014.
- (4) Includes Prospective Recovery of 0.4957, 0.3738, (0.4214) and 1.5672 cents/m<sup>3</sup>.

UNION GAS LIMITED  
Union North  
Summary of Changes to Sales Rates  
Rate 20 - Medium Volume Firm Service

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014	Rate Change (b)	EB-2013-0109 Approved July 1, 2014
		Rate (c)		Rate (c)
1	Monthly Charge	\$1,000.00		\$1,000.00
	Delivery Demand Charge			
2	First 70,000 m <sup>3</sup>	27.8179		27.8179
3	All over 70,000 m <sup>3</sup>	16.3583		16.3583
	Delivery Commodity Charge			
4	First 852,000 m <sup>3</sup>	0.5489		0.5489
5	All over 852,000 m <sup>3</sup>	0.4046		0.4046
	Monthly Gas Supply Demand Charge			
6	Fort Frances	21.9979		21.9979
7	Western Zone	24.8397		24.8397
8	Northern Zone	62.6121		62.6121
9	Eastern Zone	82.3684		82.3684
10	Gas Supply Demand - Price Adjustment (All Zones)	-		-
	Commodity Transportation 1			
11	Fort Frances	3.0513		3.0513
12	Western Zone	3.1266		3.1266
13	Northern Zone	3.9709		3.9709
14	Eastern Zone	4.4184		4.4184
15	Transportation 1 - Price Adjustment (All Zones)	0.3067 (1)		0.3067 (2)
	Commodity Transportation 2			
16	Fort Frances	-		-
17	Western Zone	-		-
18	Northern Zone	-		-
19	Eastern Zone	-		-
	Commodity Cost of Gas and Fuel			
20	Fort Frances	17.4239		17.4239
21	Western Zone	17.4934		17.4934
22	Northern Zone	17.6330		17.6330
23	Eastern Zone	17.7451		17.7451
24	Commodity and Fuel - Price Adjustment (All Zones)	2.0153 (3)		2.0153 (4)
	Bundled Storage Service (\$/GJ)			
25	Monthly Demand Charge	9.643		9.643
26	Commodity Charge	0.156		0.156
27	Storage Demand - Price Adjustment	-		-

Notes:

- (1) Includes Prospective Recovery of (0.4735), (0.0101), (0.5823) and 0.0038 cents/m<sup>3</sup>.
- (2) Includes Prospective Recovery of (0.0101), (0.5823), 0.0038 and 0.8953 cents/m<sup>3</sup>.
- (3) Includes Prospective Recovery of (0.4572), 0.4957, 0.3738 and (0.4214) cents/m<sup>3</sup>.
- (4) Includes Prospective Recovery of 0.4957, 0.3738, (0.4214) and 1.5672 cents/m<sup>3</sup>.

UNION GAS LIMITED  
Union North  
Summary of Changes to Sales Rates  
Rate 100 - Large Volume High Load Factor Firm Service

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014	Rate Change (b)	EB-2013-0109 Approved July 1, 2014
		Rate (c)		Rate (c)
1	Monthly Charge	\$1,500.00		\$1,500.00
2	Delivery Demand Charge All Zones	15.3415		15.3415
3	Delivery Commodity Charge All Zones	0.2139		0.2139
4	Monthly Gas Supply Demand Charge Fort Frances	59.0298		59.0298
5	Western Zone	62.3453		62.3453
6	Northern Zone	106.4130		106.4130
7	Eastern Zone	129.4620		129.4620
8	Commodity Transportation 1 Fort Frances	5.4887		5.4887
9	Western Zone	5.5452		5.5452
10	Northern Zone	6.1784		6.1784
11	Eastern Zone	6.5140		6.5140
12	Commodity Transportation 2 Fort Frances	-		-
13	Western Zone	-		-
14	Northern Zone	-		-
15	Eastern Zone	-		-
16	Commodity Cost of Gas and Fuel Fort Frances	17.4239		17.4239
17	Western Zone	17.4934		17.4934
18	Northern Zone	17.6330		17.6330
19	Eastern Zone	17.7451		17.7451
20	Commodity and Fuel - Price Adjustment (All Zones)	2.0153 (1)		2.0153 (2)
21	Bundled Storage Service (\$/GJ) Monthly Demand Charge	9.643		9.643
22	Commodity Charge	0.156		0.156
23	Storage Demand - Price Adjustment	-		-

Notes:

- (1) Includes Prospective Recovery of (0.4572), 0.4957, 0.3738 and (0.4214) cents/m<sup>3</sup>.  
(2) Includes Prospective Recovery of 0.4957, 0.3738, (0.4214) and 1.5672 cents/m<sup>3</sup>.

UNION GAS LIMITED  
Union North  
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
1	<u>Rate 25 - Large Volume Interruptible Service</u> Monthly Charge	\$375.00		\$375.00
2	Delivery Charge - All Zones * Maximum	5.1479		5.1479
3	Gas Supply Charges - All Zones Minimum	14.3135		14.3135
4	Maximum	140.5622		140.5622

\* see Appendix C.

UNION GAS LIMITED  
Union South  
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>Utility Sales</u>			
1	Commodity and Fuel	17.9207		17.9207
2	Commodity and Fuel - Price Adjustment	4.4687 (1)	0.2003	4.6690 (2)
3	Transportation	3.4499		3.4499
4	Total Gas Supply Commodity Charge	25.8393	0.2003	26.0396
	<u>M4 Firm Commercial/Industrial</u>			
5	Minimum annual gas supply commodity charge	4.1669		4.1669
	<u>M5A Interruptible Commercial/Industrial</u>			
6	Minimum annual gas supply commodity charge	4.1669		4.1669
	<u>Storage and Transportation Supplemental Services - Rate T1, Rate T2 &amp; Rate T3</u>	<u>\$/GJ</u>		<u>\$/GJ</u>
	Monthly demand charges: (\$/GJ)			
7	Firm gas supply service	46.857		46.857
8	Firm backstop gas	2.153		2.153
	Commodity charges:			
9	Gas supply	4.630		4.630
10	Backstop gas	6.004		6.004
11	Reasonable Efforts Backstop Gas	6.772		6.772
12	Supplemental Inventory	Note (3)		Note (3)
13	Supplemental Gas Sales Service (cents/m <sup>3</sup> )	24.6438		24.6438
14	Failure to Deliver	2.542		2.542
15	Discretionary Gas Supply Service (DGSS)	Note (4)		Note (4)

Notes:

- (1) Includes Prospective Recovery of 0.8211, 0.2565, (0.2952) and 3.6863 cents/m<sup>3</sup>.
- (2) Includes Prospective Recovery of 0.8211, 0.2565, (0.2952) and 3.6863 cents/m<sup>3</sup> and a temporary charge of 0.2003 cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.
- (3) The charge for banked gas purchases shall be the higher of the daily spot gas cost at Dawn in the month of or the month following the month in which gas is sold under this rate and shall not be less than Union's approved weighted average cost of gas.
- (4) Reflects the "back to back" price plus gas supply administration charge.

UNION GAS LIMITED  
Union South  
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>Rate M1 - Small Volume General Service Rate</u>			
1	Monthly Charge	\$21.00		\$21.00
2	First 100 m <sup>3</sup>	3.8242		3.8242
3	Next 150 m <sup>3</sup>	3.6177		3.6177
4	All over 250 m <sup>3</sup>	3.1292		3.1292
5	Delivery - Price Adjustment (All Volumes)	-	0.2276	0.2276 (1)
6	Storage Service	0.7368		0.7368
7	Storage - Price Adjustment	-		-
	<u>Rate M2 - Large Volume General Service Rate</u>			
8	Monthly Charge	\$70.00		\$70.00
9	First 1,000 m <sup>3</sup>	4.1870		4.1870
10	Next 6,000 m <sup>3</sup>	4.1107		4.1107
11	Next 13,000 m <sup>3</sup>	3.8833		3.8833
12	All over 20,000 m <sup>3</sup>	3.6104		3.6104
13	Delivery - Price Adjustment (All Volumes)	-	0.2839	0.2839 (2)
14	Storage Service	0.7550		0.7550
15	Storage - Price Adjustment	-		-
	<u>Rate M4 - Firm comm/ind contract rate</u>			
	Monthly demand charge:			
16	First 8,450 m <sup>3</sup>	46.6239		46.6239
17	Next 19,700 m <sup>3</sup>	20.9050		20.9050
18	All over 28,150 m <sup>3</sup>	17.5631		17.5631
	Monthly delivery commodity charge:			
19	First block	0.9960		0.9960
20	All remaining use	0.4582		0.4582
21	Delivery - Price Adjustment (All Volumes)			-
22	Minimum annual delivery commodity charge	1.1893		1.1893

Notes:

- (1) Includes Prospective Recovery of 0.2276 cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.  
(2) Includes Prospective Recovery of 0.2839 cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.

UNION GAS LIMITED  
Union South  
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m <sup>3</sup> )	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>Rate M5A - interruptible comm/ind contract</u>			
	<u>Firm contracts</u> *			
1	Monthly demand charge	28.6252		28.6252
2	Monthly delivery commodity charge	1.9704		1.9704
3	Delivery - Price Adjustment (All Volumes)	-		-
	<u>Interruptible contracts</u> *			
4	Monthly Charge	\$690.00		\$690.00
	Daily delivery commodity charge:			
5	2,400 m <sup>3</sup> to 17,000 m <sup>3</sup>	2.5791		2.5791
6	17,000 m <sup>3</sup> to 30,000 m <sup>3</sup>	2.4492		2.4492
7	30,000 m <sup>3</sup> to 50,000 m <sup>3</sup>	2.3809		2.3809
8	50,000 m <sup>3</sup> to 60,000 m <sup>3</sup>	2.3330		2.3330
9	Delivery - Price Adjustment (All Volumes)	-		-
10	Annual minimum delivery commodity charge	2.7724		2.7724
	<u>Rate M7 - Special large volume contract</u>			
	<u>Firm</u>			
11	Monthly demand charge	25.3924		25.3924
12	Monthly delivery commodity charge	0.3552		0.3552
13	Delivery - Price Adjustment	-		-
	<u>Interruptible</u> *			
	Monthly delivery commodity charge:			
14	Maximum	3.9801		3.9801
15	Delivery - Price Adjustment	-		-
	<u>Seasonal</u> *			
	Monthly delivery commodity charge:			
16	Maximum	3.7360		3.7360
17	Delivery - Price Adjustment	-		-
	<u>Rate M9 - Large wholesale service</u>			
18	Monthly demand charge	15.1688		15.1688
19	Monthly delivery commodity charge	0.2353		0.2353
20	Delivery - Price Adjustment	-		-
	<u>Rate M10 - Small wholesale service</u>			
21	Monthly delivery commodity charge	5.2260		5.2260

\* Price changes to individual interruptible and seasonal contract rates are provided in Appendix C.

UNION GAS LIMITED  
Union South  
Summary of Changes to Contract Carriage Rates

Line No.	Particulars	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>Contract Carriage Service</u>			
	<u>Rate T1 - Storage and Transportation</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.011		0.011
	Firm Injection/Withdrawal Right			
2	Union provides deliverability inventory	1.671		1.671
3	Customer provides deliverability inventory	1.197		1.197
4	Firm incremental injection	1.197		1.197
5	Interruptible withdrawal	1.197		1.197
	Commodity charges:			
6	Withdrawal	0.032		0.032
7	Customer provides compressor fuel	0.008		0.008
8	Injection	0.032		0.032
9	Customer provides compressor fuel	0.008		0.008
10	Storage fuel ratio - customer provides fuel	0.395%		0.395%
	<u>Transportation (cents / m<sup>3</sup>)</u>			
11	Monthly demand charge first 28,150 m <sup>3</sup>	31.9554		31.9554
12	Monthly demand charge next 112,720 m <sup>3</sup>	22.0775		22.0775
	Firm commodity charges:			
13	Union provides compressor fuel - All volumes	0.1302		0.1302
15	Customer provides compressor fuel - All volumes	0.0712		0.0712
16				
	Interruptible commodity charges: *			
17	Maximum - Union provides compressor fuel	3.9801		3.9801
18	Maximum - customer provides compressor fuel	3.9211		3.9211
19	Transportation fuel ratio - customer provides fuel	0.250%		0.250%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection / Withdrawals	0.115		0.115
21	Customer provides compressor fuel	0.063		0.063
22	Transportation commodity charge (cents/m <sup>3</sup> )	1.1808		1.1808
23	Customer provides compressor fuel	1.1218		1.1218
24	<u>Monthly Charge</u>	\$1,936.13		\$1,936.13

\* Price changes to individual interruptible contract rates are provided in Appendix C.

UNION GAS LIMITED  
Union South  
Summary of Changes to Contract Carriage Rates

Line No.	Particulars	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>Contract Carriage Service</u>			
	<u>Rate T2 - Storage and Transportation</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
1	Firm space	0.011		0.011
	Firm Injection/Withdrawal Right			
2	Union provides deliverability inventory	1.671		1.671
3	Customer provides deliverability inventory	1.197		1.197
4	Firm incremental injection	1.197		1.197
5	Interruptible withdrawal	1.197		1.197
	Commodity charges:			
6	Withdrawal	0.032		0.032
7	Customer provides compressor fuel	0.008		0.008
8	Injection	0.032		0.032
9	Customer provides compressor fuel	0.008		0.008
10	Storage fuel ratio - customer provides fuel	0.395%		0.395%
	<u>Transportation (cents / m<sup>3</sup>)</u>			
11	Monthly demand charge first 140,870 m <sup>3</sup>	20.1911		20.1911
12	Monthly demand charge all over 140,870 m <sup>3</sup>	10.6802		10.6802
	Firm commodity charges:			
13	Union provides compressor fuel - All volumes	0.0661		0.0661
15	Customer provides compressor fuel - All volumes	0.0078		0.0078
16				
	Interruptible commodity charges: *			
17	Maximum - Union provides compressor fuel	3.9801		3.9801
18	Maximum - customer provides compressor fuel	3.9218		3.9218
19	Transportation fuel ratio - customer provides fuel	0.247%		0.247%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges			
20	Injection / Withdrawals	0.115		0.115
21	Customer provides compressor fuel	0.063		0.063
22	Transportation commodity charge (cents/m <sup>3</sup> )	0.7299		0.7299
23	Customer provides compressor fuel	0.6716		0.6716
24	<u>Monthly Charge</u>	\$6,000.00		\$6,000.00

\* Price changes to individual interruptible contract rates are provided in Appendix C.

UNION GAS LIMITED  
Union South  
Summary of Changes to Contract Carriage Rates

Line No.	Particulars	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
<u>Rate T3 - Storage and Transportation</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
1	Firm space	0.011		0.011
Firm Injection/Withdrawal Right				
2	Union provides deliverability inventory	1.671		1.671
3	Customer provides deliverability inventory	1.197		1.197
4	Firm incremental injection	1.197		1.197
5	Interruptible withdrawal	1.197		1.197
Commodity charges:				
6	Withdrawal	0.032		0.032
7	Customer provides compressor fuel	0.008		0.008
8	Injection	0.032		0.032
9	Customer provides compressor fuel	0.008		0.008
10	Storage fuel ratio- Cust. provides fuel	0.395%		0.395%
<u>Transportation (cents / m<sup>3</sup>)</u>				
11	Monthly demand charge	9.3582		9.3582
Firm commodity charges				
12	Union supplies compressor fuel	0.0780		0.0780
13	Customer provides compressor fuel	0.0107		0.0107
14	Transportation fuel ratio- Cust. provides fuel	0.285%		0.285%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges:				
15	Injection / Withdrawals	0.115		0.115
16	Customer provides compressor fuel	0.063		0.063
17	Transportation commodity charge (cents/m <sup>3</sup> )	0.3857		0.3857
18	Customer provides compressor fuel (cents/m <sup>3</sup> )	0.3184		0.3184
<u>Monthly Charge</u>				
19	City of Kitchener	\$20,371.35		\$20,371.35
20	Natural Resource Gas	\$3,127.21		\$3,127.21
21	Six Nations	\$1,042.40		\$1,042.40

UNION GAS LIMITED  
Union South  
Summary of Changes to Unbundled Rates

Line No.	Particulars	EB-2014-0050 Approved April 1, 2014 Rate (c)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>U2 Unbundled Service</u>			
	<u>Storage (\$ / GJ)</u>			
	Monthly demand charges:			
	Standard Storage Service (SSS)			
1	Combined Firm Space & Deliverability	0.024		0.024
	Standard Peaking Service (SPS)			
2	Combined Firm Space & Deliverability	0.116		0.116
3	Incremental firm injection right	1.041		1.041
4	Incremental firm withdrawal right	1.041		1.041
	Commodity charges:			
5	Injection customer provides compressor fuel	0.026		0.026
6	Withdrawal customer provides compressor fuel	0.026		0.026
7	Storage fuel ratio - Customer provides fuel	0.395%		0.395%
	<u>Authorized overrun services</u>			
	<u>Storage (\$ / GJ)</u>			
	Commodity charges:			
8	Injection customer provides compressor fuel	0.060		0.060
9	Withdrawal customer provides compressor fuel	0.060		0.060

UNION GAS LIMITED  
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2014-0050 Approved April 1, 2014 Rate (a)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>M12 Transportation Service</u>			
	<u>Firm transportation</u>			
	Monthly demand charges:			
1	Dawn to Kirkwall	2.011		2.011
2	Dawn to Oakville/Parkway	2.382		2.382
3	Kirkwall to Parkway	0.372		0.372
4	F24-T	0.068		0.068
	<u>M12-X Firm Transportation</u>			
5	Between Dawn, Kirkwall and Parkway	2.961		2.961
	Commodity charges:			
6	Easterly	Note (1)		Note (1)
7	Westerly	Note (1)		Note (1)
8	Parkway (TCPL) to Parkway (Cons)	Note (1)		Note (1)
	<u>Limited Firm/Interruptible</u>			
	Monthly demand charges:			
9	Maximum	5.718		5.718
10	Commodity charges : Others	Note (1)		Note (1)
	<u>Authorized Overrun</u>			
	Transportation commodity charges:			
	Easterly:			
11	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
12	Dawn to Oakville/Parkway - Union supplied fuel	Note (1)		Note (1)
13	Dawn to Kirkwall - Shipper supplied fuel	0.066 (1)		0.066 (1)
14	Dawn to Oakville/Parkway - Shipper supplied fuel	0.078 (1)		0.078 (1)
15	Kirkwall to Parkway - Union supplied fuel	Note (1)		Note (1)
16	Kirkwall to Parkway - Shipper supplied fuel	0.012		0.012
17	Westerly - Union supplied fuel	Note (1)		Note (1)
18	Westerly - Shipper supplied fuel	0.078 (1)		0.078 (1)
	M12-X Firm Transportation			
19	Between Dawn, Kirkwall and Parkway - Union supplied fuel	Note (1)		Note (1)
20	Between Dawn, Kirkwall and Parkway - Shipper supplied fuel	0.097 (1)		0.097 (1)
	<u>M13 Transportation of Locally Produced Gas</u>			
21	Monthly fixed charge per customer station	\$926.60		\$926.60
22	Transmission commodity charge to Dawn	0.034		0.034
23	Commodity charge - Union supplies fuel	0.009		0.009
24	Commodity charge - Shipper supplies fuel	Note (2)		Note (2)
25	Authorized Overrun - Union supplies fuel	0.078		0.078
26	Authorized Overrun - Shipper supplies fuel	0.069 (2)		0.069 (2)

Notes:

- (1) Monthly fuel rates and ratios per Schedule "C".  
(2) Plus customer supplied fuel per rate schedule.

UNION GAS LIMITED  
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2014-0050 Approved April 1, 2014 Rate (a)	Rate Change (b)	EB-2013-0109 Approved July 1, 2014 Rate (c)
	<u>M16 Storage Transportation Service</u>			
1	Monthly fixed charge per customer station	\$1,474.12		\$1,474.12
	Monthly demand charges:			
2	East of Dawn	0.741		0.741
3	West of Dawn	1.059		1.059
4	Transmission commodity charge to Dawn	0.034		0.034
	Transportation Fuel Charges to Dawn:			
5	East of Dawn - Union supplied fuel	0.009		0.009
6	West of Dawn - Union supplied fuel	0.009		0.009
7	East of Dawn - Shipper supplied fuel	Note (1)		Note (1)
8	West of Dawn - Shipper supplied fuel	Note (1)		Note (1)
	Transportation Fuel Charges to Pools:			
9	East of Dawn - Union supplied fuel	0.009		0.009
10	West of Dawn - Union supplied fuel	0.027		0.027
11	East of Dawn - Shipper supplied fuel	Note (1)		Note (1)
12	West of Dawn - Shipper supplied fuel	Note (1)		Note (1)
	<u>Authorized Overrun</u>			
	Transportation Fuel Charges to Dawn:			
13	East of Dawn - Union supplied fuel	0.068		0.068
14	West of Dawn - Union supplied fuel	0.078		0.078
15	East of Dawn - Shipper supplied fuel	0.058 (1)		0.058 (1)
16	West of Dawn - Shipper supplied fuel	0.069 (1)		0.069 (1)
	Transportation Fuel Charges to Pools:			
17	East of Dawn - Union supplied fuel	0.034		0.034
18	West of Dawn - Union supplied fuel	0.062		0.062
19	East of Dawn - Shipper supplied fuel	0.024 (1)		0.024 (1)
20	West of Dawn - Shipper supplied fuel	0.035 (1)		0.035 (1)
	<u>C1 - Cross Franchise Transportation Service</u>			
	<u>Transportation service</u>			
	Monthly demand charges:			
21	St. Clair / Bluewater & Dawn	1.059		1.059
22	Ojibway & Dawn	1.059		1.059
23	Parkway to Dawn	0.579		0.579
24	Parkway to Kirkwall	0.579		0.579
25	Kirkwall to Dawn	1.021		1.021
26	Dawn to Kirkwall	2.011		2.011
27	Dawn to Parkway	2.382		2.382
28	Kirkwall to Parkway	0.372		0.372
29	Dawn to Dawn-Vector	0.029		0.029
30	Dawn to Dawn-TCPL	0.134		0.134
	Short-term:			
31	Maximum	75.00		75.00
	Commodity charges:			
32	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.016		0.016
33	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.012		0.012
34	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.018		0.018
35	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.027		0.027
36	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.009		0.009
37	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.017		0.017
38	Kirkwall to Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.009		0.009
39	Kirkwall to Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.009		0.009
40	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.045		0.045
41	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.019		0.019
42	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.060		0.060
43	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.032		0.032
44	Kirkwall to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.025		0.025
45	Kirkwall to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.023		0.023

Notes:

(1) Plus customer supplied fuel per rate schedule.

UNION GAS LIMITED  
Summary of Changes to Storage and Transportation Rates

		EB-2014-0050		EB-2013-0109
		Approved		Approved
		April 1, 2014		July 1, 2014
Line	Particulars (\$/GJ)	Rate	Rate	Rate
No.		(a)	Change	(c)
			(b)	
<u>C1 - Cross Franchise Transportation Service</u>				
<u>Transportation service cont'd</u>				
1	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
2	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
3	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
4	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
5	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
6	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
7	Kirkwall to Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
8	Kirkwall to Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
9	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
10	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
11	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
12	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	Note (1)		Note (1)
13	Kirkwall to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
14	Kirkwall to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	Note (1)		Note (1)
15	Dawn to Dawn-Vector - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
16	Dawn to Dawn-Vector - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
17	Dawn to Dawn-TCPL - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
18	Dawn to Dawn-TCPL - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
Interruptible commodity charges:				
19	Maximum	75.00		75.00
20	Dawn(Tecumseh), Dawn(Facilities or TCPL), Dawn (Vector) and Dawn (TSLE)	Note (1)		Note (1)
<u>Authorized Overrun</u>				
Firm transportation commodity charges:				
21	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.051		0.051
22	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.047		0.047
23	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.053		0.053
24	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.062		0.062
25	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.125		0.125
26	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.132		0.132
27	Kirkwall to Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.052		0.052
28	Kirkwall to Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.052		0.052
29	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.148		0.148
30	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.122		0.122
31	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.172		0.172
32	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.147		0.147
33	Kirkwall to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.070		0.070
34	Kirkwall to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.068		0.068
35	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.035 (1)		0.035 (1)
36	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.035 (1)		0.035 (1)
37	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.035 (1)		0.035 (1)
38	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.035 (1)		0.035 (1)
39	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.019 (1)		0.019 (1)
40	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.019 (1)		0.019 (1)
41	Kirkwall to Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.034 (1)		0.034 (1)
42	Kirkwall to Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.034 (1)		0.034 (1)
43	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.066 (1)		0.066 (1)
44	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.066 (1)		0.066 (1)
45	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.078 (1)		0.078 (1)
46	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.078 (1)		0.078 (1)
47	Kirkwall to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.012 (1)		0.012 (1)
48	Kirkwall to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.012 (1)		0.012 (1)
49	Dawn to Dawn-Vector - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.001 (1)		0.001 (1)
50	Dawn to Dawn-Vector - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.001 (1)		0.001 (1)
51	Dawn to Dawn-TCPL - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.004 (1)		0.004 (1)
52	Dawn to Dawn-TCPL - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.004 (1)		0.004 (1)
Short Term Firm transportation commodity charges:				
53	Maximum	75.00		75.00

Notes:

(1) Plus customer supplied fuel per rate schedule.

## APPENDIX B



**uniongas**

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2014-07-01  
**Rate 01A**  
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RATE 01A - SMALL VOLUME GENERAL FIRM SERVICE

**ELIGIBILITY**

Any customer in Union's Fort Frances, Western, Northern or Eastern Zones who is an end user whose total gas requirements at that location are equal to or less than 50,000 m<sup>3</sup> per year.

**SERVICES AVAILABLE**

The following services are available under this rate schedule:

(a) **Sales Service**

For continuous supply of natural gas by Union and associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service, the Monthly, Delivery and Gas Supply Charges shall apply.

(b) **Transportation Service**

For continuous delivery on Union's distribution system from the Point of Receipt on TCPL's system to the Point of Consumption on the customer's premises of natural gas owned by the customer and transported by TCPL under a firm transportation service tariff or equivalent National Energy Board Order. For this service, the Monthly and Delivery Charges shall apply. Unless otherwise authorized by Union, customers who initiate a movement to Transportation Service from a Sales Service or Bundled Transportation Service must accept an assignment from Union of transportation capacity on upstream pipeline systems.

(c) **Bundled Transportation Service**

For continuous delivery by Union of gas owned by the customer and for the associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service the Monthly, and Delivery Charges, as well as the Storage and Transportation Charges of the Gas Supply Charge shall apply.

**MONTHLY RATES AND CHARGES**

Zone Rate Schedule No.	<u>Fort Frances</u> 201	<u>Western</u> 101	<u>Northern</u> 301	<u>Eastern</u> 601
<u>APPLICABLE TO ALL SERVICES</u>				
<u>MONTHLY CHARGE</u>	\$21.00	\$21.00	\$21.00	\$21.00
<u>DELIVERY CHARGE</u>	<u>¢ per m<sup>3</sup></u>	<u>¢ per m<sup>3</sup></u>	<u>¢ per m<sup>3</sup></u>	<u>¢ per m<sup>3</sup></u>
First 100 m <sup>3</sup> per month @	9.8150	9.8150	9.8150	9.8150
Next 200 m <sup>3</sup> per month @	9.2905	9.2905	9.2905	9.2905
Next 200 m <sup>3</sup> per month @	8.9178	8.9178	8.9178	8.9178
Next 500 m <sup>3</sup> per month @	8.5758	8.5758	8.5758	8.5758
Over 1,000 m <sup>3</sup> per month @	8.2933	8.2933	8.2933	8.2933
Delivery-Price Adjustment (All Volumes)	(0.7254) (1)	(0.7254) (1)	(0.7254) (1)	(0.7254) (1)

Notes:

- (1) Includes a temporary credit of (0.7254) cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.



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#### ADDITIONAL CHARGES FOR SALES SERVICE

##### **GAS SUPPLY CHARGES**

Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel.  
The applicable rates are provided in Schedule "A".

##### **MONTHLY BILL**

The monthly bill will equal the sum of the monthly charges plus the rates multiplied by the applicable gas quantities delivered plus all applicable taxes.  
If the customer transports its own gas, the Gas Supply Charge under Sales Service will not apply.

##### **MINIMUM MONTHLY BILL**

The Minimum Monthly Bill shall be the Monthly Charge.

##### **DELAYED PAYMENT**

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

##### **SERVICE AGREEMENT**

Customers providing their own gas supply in whole or in part, for transportation by Union, must enter into a Service Agreement with Union.

##### **TERMS AND CONDITIONS OF SERVICE**

1. If multiple end-users are receiving service from a customer under this rate, for billing purposes, the Monthly Charge, the Delivery Charge and any other charge that is specific to the location of each end-user shall be used to develop a monthly bill for each end-user at each location. Upon request, possibly for a fee, Union will combine the individual bills on a single invoice or statement for administrative convenience. However, Union will not combine the quantities or demands of several end-use locations so that eligibility to a different rate class will result. Further, Union will not combine the monthly billing data of individual end-users to generate a single bill which is less than the sum of the monthly bills of the individual end-users involved at each location.
2. Customers must enter into a Service Agreement with Union prior to the commencement of service.
3. The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Effective

July 1, 2014  
O.E.B. Order # EB-2013-0109

Chatham, Ontario

Supersedes EB-2014-0050 Rate Schedule effective April 1, 2014.



**uniongas**

Effective  
2014-07-01  
**Rate 10**  
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RATE 10 - LARGE VOLUME GENERAL FIRM SERVICE

**ELIGIBILITY**

Any customer in Union's Fort Frances, Western, Northern or Eastern Zones who is an end-user whose total firm gas requirements at one or more Company-owned meters at one location exceed 50,000 m<sup>3</sup> per year.

**SERVICES AVAILABLE**

The following services are available under this rate schedule:

(a) **Sales Service**

For continuous supply of natural gas by Union and associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service, the Monthly, Delivery and Gas Supply Charges shall apply.

(b) **Transportation Service**

For continuous delivery on Union's distribution system from the Point of Receipt on TCPL's system to the Point of Consumption on the customer's premises of natural gas owned by the customer and transported by TCPL under a firm transportation service tariff or equivalent National Energy Board Order. For this service, the Monthly, and Delivery Charges shall apply. Unless otherwise authorized by Union, customers who initiate a movement to Transportation Service from a Sales Service or Bundled Transportation Service must accept an assignment from Union of transportation capacity on upstream pipeline systems. Customers may reduce their assignment of transportation capacity in compliance with Union's Turnback Policy.

(c) **Bundled Transportation Service**

For continuous delivery by Union of gas owned by the customer and for the associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service the Monthly, and Delivery Charges, as well as the Storage and Transportation Charges of the Gas Supply Charge shall apply.

**MONTHLY RATES AND CHARGES**

Zone Rate Schedule No.	<u>Fort Frances</u> 210	<u>Western</u> 110	<u>Northern</u> 310	<u>Eastern</u> 610
<u>APPLICABLE TO ALL SERVICES</u>				
<u>MONTHLY CHARGE</u>	\$70.00	\$70.00	\$70.00	\$70.00
<u>DELIVERY CHARGE</u>	<u>¢ per m<sup>3</sup></u>	<u>¢ per m<sup>3</sup></u>	<u>¢ per m<sup>3</sup></u>	<u>¢ per m<sup>3</sup></u>
First 1,000 m <sup>3</sup> per month @	7.7733	7.7733	7.7733	7.7733
Next 9,000 m <sup>3</sup> per month @	6.3597	6.3597	6.3597	6.3597
Next 20,000 m <sup>3</sup> per month @	5.5535	5.5535	5.5535	5.5535
Next 70,000 m <sup>3</sup> per month @	5.0374	5.0374	5.0374	5.0374
Over 100,000 m <sup>3</sup> per month @	3.0822	3.0822	3.0822	3.0822
Delivery-Price Adjustment (All Volumes)	(1.2409) (1)	(1.2409) (1)	(1.2409) (1)	(1.2409) (1)

Notes:

- (1) Includes a temporary credit of (1.2409) cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.



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Effective  
2014-07-01  
**Rate 10**  
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ADDITIONAL CHARGES FOR SALES SERVICE

**GAS SUPPLY CHARGES**

Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel.  
The applicable rates are provided in Schedule "A".

**MONTHLY BILL**

The monthly bill will equal the sum of the monthly charges plus the rates multiplied by the applicable gas quantities delivered plus all applicable taxes.  
If the customer transports its own gas, the Gas Supply Charge under Sales Service will not apply.

**MINIMUM MONTHLY BILL**

The Minimum Monthly Bill shall be the Monthly Charge.

**DELAYED PAYMENT**

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

**SERVICE AGREEMENT**

Customers providing their own gas supply in whole or in part, for transportation by Union and customers purchasing gas from Union with maximum daily requirements in excess of 3,000 m<sup>3</sup> per day must enter into a Service Agreement with Union.

**TERMS AND CONDITIONS OF SERVICE**

1. Service shall be for a minimum term of one year.
2. If multiple end-users are receiving service from a customer under this rate, for billing purposes, the Monthly Charge, the Delivery Charge and any other charge that is specific to the location of each end-user shall be used to develop a monthly bill for each end-user at each location. Upon request, possibly for a fee, Union will combine the individual bills on a single invoice or statement for administrative convenience. However, Union will not combine the quantities or demands of several end-use locations so that eligibility to a different rate class will result. Further, Union will not combine the monthly billing data of individual end-users to generate a single bill which is less than the sum of the monthly bills of the individual end-users involved at each location.
3. Customers must enter into a Service Agreement with Union prior to the commencement of service.
4. For the purposes of qualifying for a rate class, the total quantities of gas consumed or expected to be consumed on the customer's contiguous property will be used, irrespective of the number of meters installed.
5. The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Effective

July 1, 2014  
O.E.B. Order # EB-2013-0109

Chatham, Ontario

Supersedes EB-2014-0050 Rate Schedule effective April 1, 2014.



# uniongas

Effective  
2014-07-01  
Schedule "A"  
Page 1 of 2

Union Gas Limited  
Union North  
Gas Supply Charges

(A) Availability

Available to customers in Union's Fort Frances, Western, Northern and Eastern Delivery Zones.

(B) Applicability:

To all sales customers served under Rate 01A, Rate 10, Rate 20, Rate 100 and Rate 25.

(C) Rates

Utility Sales

	<u>Fort Frances</u>	<u>Western</u>	<u>Northern</u>	<u>Eastern</u>
<u>Rate 01A (cents / m<sup>3</sup>)</u>				
Storage	2.1507	2.3910	3.2252	3.5799
Storage - Price Adjustment	-	-	-	-
Commodity and Fuel (1)	17.6057	17.6760	17.8171	17.9304
Commodity and Fuel - Price Adjustment	2.0153	2.0153	2.0153	2.0153
Transportation	4.3403	4.2882	5.5650	6.3288
Transportation - Price Adjustment	(0.6218)	(0.6218)	(0.6218)	(0.6218)
Total Gas Supply Charge	<u>25.4902</u>	<u>25.7486</u>	<u>28.0007</u>	<u>29.2325</u>

Rate 10 (cents / m<sup>3</sup>)

Storage	1.2015	1.4418	2.2760	2.6307
Storage - Price Adjustment	-	-	-	-
Commodity and Fuel (1)	17.6057	17.6760	17.8171	17.9304
Commodity and Fuel - Price Adjustment	2.0153	2.0153	2.0153	2.0153
Transportation	3.8695	3.8173	5.0941	5.8579
Transportation - Price Adjustment	(0.4777)	(0.4777)	(0.4777)	(0.4777)
Total Gas Supply Charge	<u>24.2143</u>	<u>24.4727</u>	<u>26.7248</u>	<u>27.9566</u>

Notes:

(1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1933 cents/m<sup>3</sup>.



# uniongas

Effective  
2014-07-01  
Schedule "A"  
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Union Gas Limited

Union North

Gas Supply Charges

Utility Sales

	<u>Fort Frances</u>	<u>Western</u>	<u>Northern</u>	<u>Eastern</u>
<u>Rate 20 (cents / m<sup>3</sup>)</u>				
Commodity and Fuel (1)	17.4239	17.4934	17.6330	17.7451
Commodity and Fuel - Price Adjustment	2.0153	2.0153	2.0153	2.0153
Commodity Transportation - Charge 1	3.0513	3.1266	3.9709	4.4184
Transportation 1 - Price Adjustment	0.3067	0.3067	0.3067	0.3067
Commodity Transportation - Charge 2	-	-	-	-
Monthly Gas Supply Demand	21.9979	24.8397	62.6121	82.3684
Gas Supply Demand - Price Adjustment	-	-	-	-
Commissioning and Decommissioning Rate	4.1328	4.3799	7.5390	9.1960
<u>Rate 100 (cents / m<sup>3</sup>)</u>				
Commodity and Fuel (1)	17.4239	17.4934	17.6330	17.7451
Commodity and Fuel - Price Adjustment	2.0153	2.0153	2.0153	2.0153
Commodity Transportation - Charge 1	5.4887	5.5452	6.1784	6.5140
Commodity Transportation - Charge 2	-	-	-	-
Monthly Gas Supply Demand	59.0298	62.3453	106.4130	129.4620
Commissioning and Decommissioning Rate	5.1247	5.3047	7.6458	8.8721
<u>Rate 25 (cents / m<sup>3</sup>)</u>				
Gas Supply Charge:				
Interruptible Service				
Minimum	14.3135	14.3135	14.3135	14.3135
Maximum	140.5622	140.5622	140.5622	140.5622

Notes:

(1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1933 cents/m<sup>3</sup>.

Effective: July 1, 2014  
O.E.B. Order # EB-2013-0109

Chatham, Ontario

Supersedes EB-2014-0050 Rate Schedule effective April 1, 2014.

SMALL VOLUME GENERAL SERVICE RATE**(A) Availability**

Available to customers in Union's Southern Delivery Zone.

**(B) Applicability**

To general service customers whose total consumption is equal to or less than 50,000 m<sup>3</sup> per year.

**(C) Rates**

The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated which may be higher than the identified rates.

a)	Monthly Charge		\$21.00	
b)	Delivery Charge			
	First	100 m <sup>3</sup>	3.8242 ¢ per m <sup>3</sup>	
	Next	150 m <sup>3</sup>	3.6177 ¢ per m <sup>3</sup>	
	All Over	250 m <sup>3</sup>	3.1292 ¢ per m <sup>3</sup>	
	Delivery – Price Adjustment (All Volumes)		0.2276 ¢ per m <sup>3</sup>	(1)
c)	Storage Charge (if applicable)		0.7368 ¢ per m <sup>3</sup>	

Applicable to all bundled customers (sales and bundled transportation service).

**d) Gas Supply Charge (if applicable)**

The gas supply charge is comprised of charges for transportation and for commodity and fuel.  
The applicable rates are provided in Schedule "A".

During any month in which a customer terminates service or begins service, the fixed charge for the month will be prorated to such customer.

Notes:

(1) The Delivery-Price Adjustment includes a temporary charge of 0.2276 cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.

**(D) Supplemental Service to Commercial and Industrial Customers Under Group Meters**

Combination of readings from several meters may be authorized by the Company and the Company will not reasonably withhold authorization in cases where meters are located on contiguous pieces of property of the same owner not divided by a public right-of-way

**(E) Delayed Payment**

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

**(F) Direct Purchase**

Unless otherwise authorized by Union, customers who are delivering gas to Union under direct purchase arrangements must obligate to deliver at a point(s) specified by Union, and must acquire and maintain firm transportation on all upstream pipeline systems. Customers initiating direct purchase arrangements, who previously received Gas Supply service, must also accept, unless otherwise authorized by Union, an assignment from Union of transportation capacity on upstream pipeline systems.

**(G) Overrun Charge**

In the event that a direct purchase customer fails to deliver its contracted volumes to Union, and Union has the capability to continue to supply the customer, Union will do so. The customer may pay 4.5611 ¢ per m<sup>3</sup> for the delivery and the total gas supply charge for utility sales provided in Schedule "A" per m<sup>3</sup>, plus 7¢ per m<sup>3</sup>.

**(H) Bundled Direct Purchase Delivery**

Where a customer elects transportation service under this rate schedule, the customer must enter into a Bundled T Gas Contract with Union for delivery of gas to Union. Bundled T Gas Contract Rates and Gas Purchase Contract Rates are described in rate schedule R1.

**(I) Company Policy Relating to Terms of Service**

- a. Customers who temporarily discontinue service during any twelve consecutive months without payment of the monthly fixed charge for the months in which the gas is temporarily disconnected shall pay for disconnection and reconnection.
- b. When gas is delivered at an absolute pressure in excess of 101.325 kilopascals, then for purposes of measurement, hereunder, such volume of gas shall be corrected to an absolute pressure of 101.325 kilopascals. Atmospheric pressure is assumed to be the levels shown below in kilopascals (absolute) regardless of the actual atmospheric pressure at which the gas is measured and delivered.

<u>Zone</u>	<u>Assumed Atmospheric Pressure kPa</u>
1	100.148
2	99.494
3	98.874
4	98.564
5	98.185
6	97.754
7	97.582
8	97.065
9	96.721
10	100.561
11	99.321
12	98.883

Effective

July 1, 2014  
O.E.B. Order # EB-2013-0109

Chatham, Ontario

Supersedes EB-2014-0050 Rate Schedule effective April 1, 2014.

LARGE VOLUME GENERAL SERVICE RATE**(A) Availability**

Available to customers in Union's Southern Delivery Zone.

**(B) Applicability**

To general service customers whose total consumption is greater than 50,000 m<sup>3</sup> per year.

**(C) Rates**

The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated which may be higher than the identified rates.

a)	Monthly Charge		\$70.00
b)	Delivery Charge		
	First	1 000 m <sup>3</sup>	4.1870 ¢ per m <sup>3</sup>
	Next	6 000 m <sup>3</sup>	4.1107 ¢ per m <sup>3</sup>
	Next	13 000 m <sup>3</sup>	3.8833 ¢ per m <sup>3</sup>
	All Over	20 000 m <sup>3</sup>	3.6104 ¢ per m <sup>3</sup>
	Delivery – Price Adjustment (All Volumes)		0.2839 ¢ per m <sup>3</sup> (1)
c)	Storage Charge (if applicable)		0.7550 ¢ per m <sup>3</sup>

Applicable to all bundled customers (sales and bundled transportation service).

**d) Gas Supply Charge (if applicable)**

The gas supply charge is comprised of charges for transportation and for commodity and fuel.  
The applicable rates are provided in Schedule "A".

During any month in which a customer terminates service or begins service, the fixed charge for the month will be prorated to such customer.

Notes:

(1) The Delivery-Price Adjustment includes a temporary charge of 0.2839 cents/m<sup>3</sup> for the period July 1, 2014 to December 31, 2014.

**(D) Supplemental Service to Commercial and Industrial Customers Under Group Meters**

Combination of readings from several meters may be authorized by the Company and the Company will not reasonably withhold authorization in cases where meters are located on contiguous pieces of property of the same owner not divided by a public right-of-way.

**(E) Delayed Payment**

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

**(F) Direct Purchase**

Unless otherwise authorized by Union, customers who are delivering gas to Union under direct purchase arrangements must obligate to deliver at a point(s) specified by Union, and must acquire and maintain firm transportation on all upstream pipeline systems. Customers initiating direct purchase arrangements, who previously received Gas Supply service, must also accept, unless otherwise authorized by Union, an assignment from Union of transportation capacity on upstream pipeline systems.

**(G) Overrun Charge**

In the event that a direct purchase customer fails to deliver its contracted volumes to Union, and Union has the capability to continue to supply the customer, Union will do so. The customer may pay 4.9420 ¢ per m<sup>3</sup> for the delivery and the total gas supply charge for utility sales provided in Schedule "A" per m<sup>3</sup>, plus 7¢ per m<sup>3</sup>.

**(H) Bundled Direct Purchase Delivery**

Where a customer elects transportation service under this rate schedule, the customer must enter into a Bundled T Gas Contract with Union for delivery of gas to Union. Bundled T Gas Contract Rates and Gas Purchase Contract Rates are described in rate schedule R1.

**(I) Company Policy Relating to Terms of Service**

- a. Customers who temporarily discontinue service during any twelve consecutive months without payment of the monthly fixed charge for the months in which the gas is temporarily disconnected shall pay for disconnection and reconnection.
- b. When gas is delivered at an absolute pressure in excess of 101.325 kilopascals, then for purposes of measurement, hereunder, such volume of gas shall be corrected to an absolute pressure of 101.325 kilopascals. Atmospheric pressure is assumed to be the levels shown below in kilopascals (absolute) regardless of the actual atmospheric pressure at which the gas is measured and delivered.

<u>Zone</u>	<u>Assumed Atmospheric Pressure kPa</u>
1	100.148
2	99.494
3	98.874
4	98.564
5	98.185
6	97.754
7	97.582
8	97.065
9	96.721
10	100.561
11	99.321
12	98.883

Effective

July 1, 2014  
O.E.B. Order # EB-2013-0109

Chatham, Ontario

Supersedes EB-2014-0050 Rate Schedule effective April 1, 2014.

**uniongas**Effective  
2014-07-01  
Schedule "A"**Gas Supply Charges****(A) Availability:**

Available to customers in Union's Southern Delivery Zone.

**(B) Applicability:**

To all sales customers served under Rate M1, Rate M2, Rate M4, Rate M5A, Rate M7, Rate M9, Rate M10 and storage and transportation customers taking supplemental services under Rate T1, Rate T2 and Rate T3.

**(C) Rates:**cents / m<sup>3</sup>Utility Sales

Commodity and Fuel	17.9207 (1)
Commodity and Fuel - Price Adjustment	4.6690
Transportation	3.4499
Total Gas Supply Commodity Charge	<u>26.0396</u>

Minimum Annual Gas Supply Commodity Charge

Rate M4 Firm and Rate M5A Interruptible Contract	4.1669
--	--------

Storage and Transportation Supplemental Services - Rate T1, Rate T2 & Rate T3\$/GJ

Monthly demand charges:	
Firm gas supply service	46.857
Firm backstop gas	2.153
Commodity charges:	
Gas supply	4.630
Backstop gas	6.004
Reasonable Efforts Backstop Gas	6.772
Supplemental Inventory	Note (2)
Supplemental Gas Sales Service (cents / m <sup>3</sup> )	24.6438
Failure to Deliver: Applied to quantities not delivered to Union	2.542
in the event the customer's supply fails	
Discretionary Gas Supply Service (DGSS)	Note (3)

Notes:

- (1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1933 cents/ m<sup>3</sup>.
- (2) The charge for banked gas purchases shall be the higher of the daily spot gas cost at Dawn in the month of or the month following the month in which gas is sold under this rate and shall not be less than Union's approved weighted average cost of gas.
- (3) Reflects the "back to back" price plus gas supply administration charge.

Effective: July 1, 2014  
O.E.B. Order # EB-2013-0109

Chatham, Ontario

Supersedes EB-2014-0050 Rate Schedule effective April 1, 2014.

## APPENDIX C

UNION GAS LIMITED

Deferral Account Balances, Federal & Provincial Tax Changes and Earnings Sharing  
Year Ending December 31, 2012 with interest accrued to June 30, 2014

Line No.	Account Number	Account Name	Balance (\$000's)
<u>Gas Supply Accounts:</u>			
1	179-108	Unabsorbed Demand Costs (UDC) Variance Account	(1,418)
2	179-130	Upstream Transportation FT-RAM Optimization	(614)
3	Total Gas Supply Accounts (Lines 1 + 2)		(2,032)
<u>Storage Accounts:</u>			
4	179-70	Short-Term Storage and Other Balancing Services	1,920
<u>Other:</u>			
5	179-75	Lost Revenue Adjustment Mechanism	2,573
6	179-103	Unbundled Services Unauthorized Storage Overrun	-
7	179-111	Demand Side Management Variance Account	376
8	179-112	Gas Distribution Access Rule (GDAR) Costs	194
9	179-113	Late Payment Penalty Litigation	-
10	179-115	Shared Savings Mechanism	(1,639)
11	179-117	Carbon Dioxide Offset Credits	-
12	179-118	Average Use Per Customer	(3,745)
13	179-120	IFRS Conversion Cost	538
14	179-123	Conservation Demand Management	-
15	179-124	Harmonized Sales Tax	(1,192)
16	179-126	Demand Side Management Incentive	8,390
17	179-127	Pension Charge on Transition to US GAAP	7,811
18	Total Other Accounts (Lines 5 through 17)		13,306
19	Total Deferral Account Balances (Lines 3 + 4 + 18)		13,194
20	Federal & Provincial Tax Changes		132
21	Total Deferral Account Balances (Lines 3 + 4 + 18 + 20 )		13,326
22	Earnings Sharing		(15,462)

Notes:

- (1) Account balances include interest to June 30, 2014
- (2) With the exception of UDC (No. 179-108) and Upstream Transportation FT-RAM Optimization (No. 179-130), all gas supply-related deferral account balances are disposed of through the QRAM process.

UNION GAS LIMITEDUpstream Transportation FT-RAM Optimization Deferral Account (No. 179-130 )

<u>Line No.</u>	<u>Particulars (\$000's)</u>	<u>2012</u>
1	FT-RAM Revenue	682
2	Less:	
3	UFG	-
4	Compressor Fuel	-
5	3rd Party Upstream Costs - Subject to Sharing	<u>14</u>
6		14
7	Net Revenue Subject to Sharing (line 1 minus line 6)	668
8	Less: 10% Union Incentive Payment	<u>67</u>
9	Deferral Account Balance payable to Ratepayers	<u>601</u>

UNION GAS LIMITED  
Lost Revenue Adjustment Mechanism  
Breakdown of 2012 LRAM Deferral Account Balance

Line No.	Particulars (\$)	<u>Amounts by DSM Plan Year</u>		Total Amount in LRAM Deferral
		<u>2011<sup>(1)</sup></u>	<u>2012<sup>(2)</sup></u>	
		(a)	(b)	(c)
	<u>South</u>			
1	M1 Residential	205,574	84,494	290,068
2	M1 Commercial	170,713	96,524	267,237
3	M1 Industrial	47,770	1,657	49,427
4	M2 Commercial	249,371	163,108	412,479
5	M2 Industrial	128,723	78,664	207,387
	<u>Industrial</u>			
6	M4	44,170	53,751	97,921
7	M5	262,735	138,394	401,128
8	M7	8,473	1,405	9,878
9	T1	63,380	51,328	114,708
10		<u>1,180,909</u>	<u>669,325</u>	<u>1,850,234</u>
	<u>North</u>			
11	Residential 01	146,891	42,127	189,018
12	Commercial 01	104,603	59,724	164,327
13	Commercial 10	88,428	95,441	183,869
14	Industrial 10	25,365	52,166	77,531
	<u>Industrial</u>			
15	Rate 20	11,967	13,079	25,047
16	Rate 100	11,261	16,464	27,725
17		<u>388,515</u>	<u>279,001</u>	<u>667,517</u>
18	Total	<u>1,569,424</u>	<u>948,326</u>	<u>2,517,751</u>

Notes:

- (1) EB-2013-0109, Rate Order, Appendix C, Schedule 3, p. 2 of 3, column (h).  
(2) EB-2013-0109, Rate Order, Appendix C, Schedule 3, p. 3 of 3, column (c).

UNION GAS LIMITED  
2011 Lost Revenue Adjustment Mechanism

		Delivery Rates				Net Revenue Impact			
Line		2011 Post OEB Decision & Order <sup>(1)</sup>	2011 Audited Volumes <sup>(2)</sup>	2011 Unaudited Volumes <sup>(3)</sup>	2011 Rates	2012 Rates	2011 <sup>(4)</sup>	2012	Net LRAM Deferral Account Balance Proposed for Disposition
No.	Particulars	10 <sub>3</sub> m3	10 <sup>3</sup> m <sup>3</sup>	10 <sup>3</sup> m <sup>3</sup>	\$/10 <sup>3</sup> m <sup>3</sup>	\$/10 <sup>3</sup> m <sup>3</sup>	(f) = [(a)-(c)]x (d) x 50%	(g) = (a) x (e)	(h) = (f) + (g)
		(a)	(b)	(c)	(d)	(e)	(\$)	(\$)	(\$)
	<u>South</u>								
1	M1 Residential	5,387	5,387	5,438	40.757	38.350	(1,025)	206,599	205,574
2	M1 Commercial	4,447	4,447	4,438	40.757	38.350	176	170,536	170,713
3	M1 Industrial	1,246	1,246	1,246	40.757	38.350	(2)	47,772	47,770
4	M2 Commercial	6,064	6,064	6,070	40.763	41.147	(130)	249,501	249,371
5	M2 Industrial	3,129	3,129	3,130	40.763	41.147	(21)	128,743	128,723
	<u>Industrial</u>								
6	M4	7,981	7,981	7,981	8.764	5.534	-	44,170	44,170
7	M5	14,414	14,414	14,414	14.574	18.227	-	262,735	262,735
8	M7	12,780	12,780	12,780	2.418	0.663	-	8,473	8,473
9	T1	65,011	86,670	86,670	0.913	1.127	(9,887)	73,268	63,380
10		120,458	142,117	142,167			(10,889)	1,191,798	1,180,909
	<u>North</u>								
11	Residential 01	1,653	1,653	1,668	91.828	89.288	(695)	147,586	146,891
12	Commercial 01	1,256	1,256	1,253	85.583	83.211	115	104,488	104,603
13	Commercial 10	1,549	1,549	1,550	62.162	57.093	(25)	88,453	88,428
14	Industrial 10	484	484	484	57.001	52.469	(19)	25,385	25,365
	<u>Industrial</u>								
15	Rate 20	4,577	4,577	4,577	3.683	2.615	-	11,967	11,967
16	Rate 100	9,050	12,067	12,067	2.065	1.588	(3,115)	14,376	11,261
17		18,569	21,586	21,600			(3,739)	392,255	388,515
18	Total	139,027	163,703	163,766			(14,628)	1,584,052	1,569,424

Notes:

- (1) Reflects the March 27, 2014 EB-2013-0109 Decision to reduce 2011 TRC for large industrial custom DSM projects (Rate T1 and Rate 100) by 25%.
- (2) Audited Demand Side Management 2011 Annual Report, page 82 (submitted by Union to the OEB Secretary on June 29, 2012 in compliance with section 2.1.12 of the Board's Reporting and Record Keeping Requirements).
- (3) EB-2012-0087, Exhibit A, Tab 1, Schedule 2, p. 3
- (4) The 50% factor reflects the Board's ruling in EB-2006-0021 Decision with Reasons (page 11) which states that the first year impact will be calculated as 50% of the annual volumetric impact multiplied by the distribution rate for each of the rate classes that the volumetric variance occurred in.

UNION GAS LIMITED  
Lost Revenue Adjustment Mechanism  
2012 - Audited

Line No.	Particulars	2012 - Monthly Audited Volumes <sup>(1)</sup> 10 <sup>3</sup> m <sup>3</sup> (a)	2012 Delivery Rates \$/10 <sup>3</sup> m <sup>3</sup> (b)	Revenue Impact <sup>(2)</sup> (\$) (c) = (a) x (b)
	<u>South</u>			
1	M1 Residential	2,203	38.350	84,494
2	M1 Commercial	2,517	38.350	96,524
3	M1 Industrial	43	38.350	1,657
4	M2 Commercial	3,964	41.147	163,108
5	M2 Industrial	1,912	41.147	78,664
	<u>Industrial</u>			
6	M4	9,712	5.534	53,751
7	M5	7,593	18.227	138,394
8	M7	2,119	0.663	1,405
9	T1	45,544	1.127	51,328
10		<u>75,607</u>		<u>669,325</u>
	<u>North</u>			
11	Residential 01	472	89.288	42,127
12	Commercial 01	718	83.211	59,724
13	Commercial 10	1,672	57.093	95,441
14	Industrial 10	994	52.469	52,166
	<u>Industrial</u>			
15	Rate 20	5,002	2.615	13,079
16	Rate 100	10,365	1.588	16,464
17		<u>19,223</u>		<u>279,001</u>
18	Total	<u>94,829</u>		<u>948,326</u>

Notes:

- (1) Based on Audited 2012 DSM evaluation results. The monthly volumetric reductions for the month the measure is implemented and the remaining months of the year is calculated based on the Settlement Agreement in EB-2011-0327 (page 34).

UNION GAS LIMITED  
2011 Shared Savings Mechanism  
Based on the Board's EB-2013-0109 Decision and Order

Line No.	Particulars (\$)	2011 Amount Based on Unaudited Results <sup>(1)</sup> (a)	2011 Amount Based on Audited Results <sup>(2)</sup> (b)	2011 Amount Reflecting Board's Decision <sup>(3)</sup> (c)	2011 SSM = (c) - (a)
	<u>South</u>				
1	M1	886,587	883,881	847,607	(38,980)
2	M2	497,955	497,753	477,326	(20,629)
3	M4	512,717	512,983	491,930	(20,787)
4	M5	980,419	980,927	940,670	(39,748)
5	M7	610,360	610,676	585,615	(24,745)
6	T1	4,401,731	4,404,013	3,167,906	(1,233,825)
7		<u>7,889,769</u>	<u>7,890,233</u>	<u>6,511,055</u>	<u>(1,378,715)</u>
	<u>North</u>				
8	Rate 01	252,721	251,804	241,470	(11,250)
9	Rate 10	104,296	104,232	99,955	(4,341)
10	Rate 20	291,360	291,511	279,548	(11,812)
11	Rate 100	705,221	705,587	507,472	(197,749)
12		<u>1,353,598</u>	<u>1,353,134</u>	<u>1,128,445</u>	<u>(225,153)</u>
13	Total	<u>9,243,367</u>	<u>9,243,367</u>	<u>7,639,500</u>	<u>(1,603,867)</u>

Notes:

- (1) EB-2012-0087, Exhibit A, Tab 1, Schedule 4, column (d).
- (2) EB-2013-0109, Exhibit A, Tab 1, Appendix A, Schedule 7, column (a).
- (3) Reflects the March 27, 2014 EB-2013-0109 Decision to reduce 2011 TRC for large industrial custom DSM projects (Rate T1 and Rate 100) by 25%.

**UNION GAS LIMITED**  
**Earnings Sharing Calculation**  
**Year Ended December 31**

Line No.	Particulars (\$000s)	2012 (a)	Non-Utility Storage (b)	Adjustments (c)	2012 Utility (d)=(a)-(b)+(c)
<b>Operating Revenues:</b>					
1	Gas Sales and distribution	\$ 1,349,488	\$ -	\$ (969)	i 1,348,519
2	Storage & Transportation	268,590	111,225	52,155	ii 209,520
3	Other	28,677	-	(8,787)	iii 19,890
4		<u>1,646,755</u>	<u>111,225</u>	<u>42,399</u>	<u>1,577,929</u>
<b>Operating Expenses:</b>					
5	Cost of gas	637,755	182	(1,018)	vii 636,555
6	Operating and maintenance expenses	380,114	14,451	(721)	iv 364,942
7	Depreciation	211,794	10,357	(574)	v 200,864
8	Other financing	-	-	243	vi 243
9	Property taxes	62,819	1,412	-	61,407
10		<u>1,292,482</u>	<u>26,402</u>	<u>(2,070)</u>	<u>1,264,011</u>
<b>Other</b>					
11	Gain / (Loss) on sale of assets	(500)	(509)	-	9
12	Other / HTLP	(986)	(986)	-	-
13	Gain / (Loss) on foreign exchange	(1,243)	(47)	-	(1,196)
14		<u>(2,729)</u>	<u>(1,542)</u>	<u>-</u>	<u>(1,187)</u>
15	Earning Before Interest and Taxes	<u>\$ 351,544</u>	<u>\$ 83,281</u>	<u>\$ 44,469</u>	<u>\$ 312,731</u>
<b>Financial Expenses:</b>					
16	Long-term debt				142,999
17	Unfunded short-term debt				2,110
18					<u>145,109</u>
19	Utility income before income taxes				167,622
20	Income taxes				23,914
21	Preferred dividend requirements				<u>3,112</u>
22	Utility earnings				<u>140,596</u>
23	Long term storage premium subsidy (after tax)				-
24	Short term storage premium subsidy (after tax)				<u>8,272</u>
25					<u>8,272</u>
26	Earnings subject to sharing				<u>\$ 148,868</u>
27	Common equity				1,349,679
28	Return on equity (line 26 / line 27)				11.03%
29	Benchmark return on equity				9.67%
30	50% Earnings sharing % (line 28 - line 29, maximum 1%)				1.00%
31	90% Earnings sharing to ratepayer % (if line 30 = 1% then line 28 - line 29 - line 30)				0.36%
32	50% Earnings sharing \$ (line 27 x line 30 x 50%)				6,748
33	90% Earnings sharing to ratepayer \$ (line 27 x line 31 x 90%)				<u>4,371</u>
34	Total earnings sharing \$ (line 32 + line 33)				<u>11,120</u>
35	Pre-tax earnings sharing (line 34 / (1 minus tax rate))				<u>\$ 15,129</u>

**Notes:**

i)	Impact of removing St. Clair Transmission Line from rates	(1,072)
	Tax rate change	<u>103</u>
		<u>(969)</u>
ii)	Impact of removing St. Clair Transmission Line from rates	(101)
	Reversal of 2011 Upstream Transportation FT-RAM Optimization Deferral	19,800
	Reversal of 2012 Upstream Transportation FT-RAM Optimization Provision	33,771
	Reversal of avoided costs	(676)
	Tax rate change	29
	Impact of Board Decision in EB-2013-0109 (portion of FT RAM deferrable)	(668)
		<u>52,155</u>
iii)	Demand Side Management Incentive	
iv)	Charitable Donations	(689)
	CDM program	<u>(32)</u>
		<u>(721)</u>
v)	Impact of removing St. Clair Transmission Line from rates	(540)
	Customer Service Standards - Low Income	<u>(34)</u>
		<u>(574)</u>
vi)	Interest on Customer Deposits	
vii)	Impact of removing St. Clair Transmission Line from rates	(342)
	Reversal of avoided costs	<u>(676)</u>
		<u>(1,018)</u>



UNION GAS LIMITED  
General Service Unit Rates for Prospective Recovery/(Refund) - Delivery  
2012 Deferral Account Disposition, Federal and Provincial Tax Changes and 2012 Earnings Sharing Mechanism

Line No.	Particulars	Rate Class	2012 Deferral Balances (\$000's) (a)	2012 Federal & Provincial Tax Changes (\$000's) (b)	2012 Earnings Sharing Mechanism (\$000's) (c)	Balance for Disposition (\$000's) (d) = (a+b+c)	Forecast Volume (10 <sup>3</sup> m <sup>3</sup> ) (1) (e)	Unit Rate for Prospective Recovery/(Refund) (cents/m <sup>3</sup> ) (f) = (d/e)*100
1	Small Volume General Service	01	180	22	(2,655)	(2,453)	338,217	(0.7254)
2	Large Volume General Service	10	(1,177)	4	(491)	(1,664)	134,103	(1.2409)
3	Small Volume General Service	M1	8,592	51	(6,206)	2,438	1,071,056	0.2276
4	Large Volume General Service	M2	2,198	8	(943)	1,262	444,559	0.2839

Notes:

(1) Forecast volume for the period July 1, 2014 to December 31, 2014.

UNION GAS LIMITED  
General Service Unit Rates for Prospective Recovery/(Refund) - Gas Supply Transportation  
2012 Deferral Account Disposition, Federal and Provincial Tax Changes and 2012 Earnings Sharing Mechanism

Line No.	Particulars	Rate Class	2012 Deferral Balances (\$000's) (a)	2012 Federal & Provincial Tax Changes (\$000's) (b)	2012 Earnings Sharing Mechanism (\$000's) (c)	Balance for Disposition (\$000's) (d) = (a+b+c)	Forecast Volume (10 <sup>3</sup> m <sup>3</sup> ) (1) (e)	Unit Rate for Prospective Recovery/(Refund) (cents/m <sup>3</sup> ) (f) = (d/e)*100
1	Small Volume General Service	01	(3,140)	-	-	(3,140)	338,217	(0.9285)
2	Large Volume General Service	10	(1,038)	-	-	(1,038)	132,357	(0.7844)

Notes:

(1) Forecast volume for the period July 1, 2014 to December 31, 2014.

UNION GAS LIMITED  
Unit Rates for Prospective Recovery/(Refund) - Gas Supply Commodity  
2012 Deferral Account Disposition, Federal and Provincial Tax Changes and 2012 Earnings Sharing Mechanism

Line No.	Particulars	Rate Class	2012 Deferral Balances (\$000's) (a)	2012 Federal & Provincial Tax Changes (\$000's) (b)	2012 Earnings Sharing Mechanism (\$000's) (c)	Balance for Disposition (\$000's) (d) = (a+b+c)	Forecast Volume (10 <sup>3</sup> m <sup>3</sup> ) (1) (e)	Unit Rate for Prospective Recovery/(Refund) (cents/m <sup>3</sup> ) (f) = (d/e)*100
1	Small Volume General Service	M1	1,878	-	-	1,878	937,829	0.2003
2	Large Volume General Service	M2	425	-	-	425	212,177	0.2003
3	Firm Com/Ind Contract	M4	14	-	-	14	7,030	0.2003
4	Interruptible Com/Ind Contract	M5	13	-	-	13	6,265	0.2003
5	Small Wholesale	M10	0	-	-	0	16	0.2003

Notes:

(1) Forecast sales service volumes for the period July 1, 2014 to December 31, 2014.

UNION GAS LIMITED  
Contract Unit Rates for One-Time Adjustment - Delivery  
2012 Deferral Account Disposition, Federal and Provincial Tax Changes and 2012 Earnings Sharing Mechanism

Line No.	Particulars	Rate Class	2012 Deferral Balances (\$000's) (a)	2012 Federal & Provincial Tax Changes (\$000's) (b)	2012 Earnings Sharing (\$000's) (c)	Balance for Disposition (\$000's) (d) = (a+b+c)	2012 Actual Volume (10 <sup>3</sup> m <sup>3</sup> ) (e)	Unit Rate (cents/m <sup>3</sup> ) (f) = (d/e)*100
<u>Union North</u>								
1	Medium Volume Firm Service (1)	20	107	2	(40)	69	102,497	0.0672
2	Medium Volume Firm Service (2)	20T	633	-	(214)	419	552,219	0.0758
3	Large Volume High Load Factor (2)	100T	510	3	(336)	177	1,912,232	0.0092
4	Wholesale Service	77	0	0	(0)	(0)	-	
5	Large Volume Interruptible	25	29	1	(114)	(85)	207,636	(0.0407)
<u>Union South</u>								
6	Firm Com/Ind Contract	M4	2,048	2	(251)	1,799	428,641	0.4197
7	Interruptible Com/Ind Contract	M5	358	1	(154)	205	470,339	0.0436
8	Special Large Volume Contract	M7	(245)	1	(156)	(399)	141,165	(0.2830)
9	Large Wholesale	M9	9	0	(13)	(4)	57,878	(0.0063)
10	Small Wholesale	M10	1	0	(1)	(0)	197	(0.0252)
11	Contract Carriage Service	T1	1,470	6	(765)	711	5,023,637	0.0142
12	Contract Carriage- Wholesale	T3	98	1	(92)	7	239,361	0.0028

Notes:

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

UNION GAS LIMITED  
Contract Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage  
2012 Deferral Account Disposition, Federal and Provincial Tax Changes and 2012 Earnings Sharing Mechanism

Line No.	Particulars	Rate Class	Billing Units	2012 Deferral Balances (\$000's) (a)	2012 Federal & Provincial Tax Changes (\$000's) (b)	2012 Earnings Sharing (\$000's) (c)	Balance for Disposition (\$000's) (d) = (a+b+c)	2012 Actual Volume/ Demand (e)	Unit Volumetric/ Demand Rate (f) = (d/e)*100
	<u>Gas Supply Transportation (cents/m<sup>3</sup>)</u>								
1	Medium Volume Firm Service	20	10 <sup>3</sup> m <sup>3</sup> /d	(172)	-	-	(172)	5,295	(3.2447)
2	Large Volume Interruptible	25	10 <sup>3</sup> m <sup>3</sup>	(12)	-	-	(12)	44,659	(0.0259)
	<u>Storage (\$/GJ)</u>								
3	Bundled-T Storage Service	20T/100T	GJ/d	23	-	-	23	155,904	0.146

UNION GAS LIMITED  
Storage and Transportation Service Amounts for Disposition  
2012 Deferral Account Disposition, Federal and Provincial Tax Changes and 2012 Earnings Sharing Mechanism

Line No.	Particulars (\$000's) (1)	Rate Class	2012 Deferral Balances (\$000's) (a)	2012 Federal & Provincial Tax Changes (\$000's) (b)	2012 Earnings Sharing (\$000's) (c)	Balance for Disposition (\$000's) (d) = (a+b+c)
1	Storage and Transportation	M12	409	25	(3,013)	(2,579)
2	Local Production	M13	(0)	0	(2)	(3)
3	Short-Term Cross Franchise	C1	(16)	4	(11)	(22)
4	Storage Transportation Service	M16	1	0	(3)	(2)

Notes:

(1) Exfranchise M12, M13, M16 and C1 customer specific amounts determined using approved deferral account allocation methodologies.

**EB-2013-0109**  
**Working Paper Index**

Schedule 1	
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Schedule 2	General Service Bill Impacts

UNION GAS LIMITED  
Allocation of 2012 Deferral Account Balances, 2012 Federal and Provincial Tax Changes,  
and 2012 Earnings Sharing Amounts to Rate Classes

Line No.	Particulars	Acct No.	Union North						Union South												Total (1) (\$000's)	
			Rate 01	Rate 10	Rate 20	Rate 77	Rate 100	Rate 25	M1	M2	M4	M5A	M7	M9	M10	T1	T3	M12	M13	C1		M16
			(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)		(\$000's)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
<u>Gas Supply Related Deferrals:</u>																						
1	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(2,758)	(883)	(106)	-	-	-	1,878	425	14	13	-	-	0	-	-	-	-	-	-	(1,418)
2	Upstream Transportation FT-RAM Optimization	179-130	(382)	(155)	(65)	-	-	(12)	-	-	-	-	-	-	-	-	-	-	-	-	-	(614)
3	Total Gas Supply Related Deferrals		(3,140)	(1,038)	(172)	-	-	(12)	1,878	425	14	13	-	-	0	-	-	-	-	-	-	(2,032)
<u>Storage Related Deferrals:</u>																						
4	Short-Term Storage and Other Balancing Services	179-70	250	80	10	-	13	-	684	224	77	5	54	5	0	452	65	-	-	-	-	1,920
<u>Delivery Related Deferrals:</u>																						
5	Lost Revenue Adjustment Mechanism	179-75	361	267	26	-	28	-	620	634	100	410	10	-	-	117	-	-	-	-	-	2,573
6	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Demand Side Management Variance Account (2)	179-111	(647)	364	381	-	24	-	(302)	(72)	1,161	(546)	(442)	-	-	455	-	-	-	-	-	376
8	Gas Distribution Access Rule (GDAR) Costs	179-112	45	-	-	-	-	-	149	-	-	-	-	-	-	-	-	-	-	-	-	194
9	Late Payment Penalty Litigation	179-113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Shared Savings Mechanism	179-115	(11)	(4)	(12)	-	(202)	-	(40)	(21)	(21)	(41)	(25)	-	-	(1,261)	-	-	-	-	-	(1,639)
11	Carbon Dioxide Offset Credits	179-117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Average Use Per Customer	179-118	(1,610)	(2,293)	-	-	-	-	113	45	-	-	-	-	-	-	-	-	-	-	-	(3,745)
13	IFRS Conversion Costs	179-120	95	10	6	0	9	2	283	27	12	5	5	0	0	29	3	38	0	12	0	538
14	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Harmonized Sales Tax	179-124	(186)	(29)	(17)	(0)	(14)	(7)	(514)	(49)	(17)	(7)	(9)	(0)	(0)	(68)	(8)	(225)	(0)	(42)	0	(1,192)
16	Demand Side Management Incentive	179-126	423	281	273	-	517	-	3,465	1,007	569	441	85	-	-	1,329	-	-	-	-	-	8,390
17	Pension Charge on Transition to US GAAP	179-127	1,460	146	93	0	136	34	4,134	404	167	90	77	4	0	417	38	595	0	15	1	7,811
18	Total Delivery-Related Deferrals		(71)	(1,258)	751	0	499	29	7,909	1,974	1,971	352	(299)	4	0	1,018	33	409	(0)	(16)	1	13,307
19	Total 2012 Storage and Delivery Disposition (Line 4 + Line 18)		180	(1,177)	760	0	512	29	8,592	2,198	2,048	358	(245)	9	1	1,470	98	409	(0)	(16)	1	15,226
20	Total 2012 Deferral Account Disposition (Line 3 + Line 19)		(2,961)	(2,216)	588	0	512	17	10,470	2,623	2,062	370	(245)	9	1	1,470	98	409	(0)	(16)	1	13,194
<u>Other Items:</u>																						
21	Federal & Provincial Tax Changes		22	4	2	0	3	1	51	8	2	1	1	0	0	6	1	25	0	4	0	132
22	Total 2012 Deferrals plus Other Items (Line 20 + Line 21)		(2,939)	(2,212)	591	0	515	18	10,522	2,630	2,064	372	(244)	9	1	1,476	99	434	(0)	(11)	1	13,326
23	2012 Earnings Sharing (3)		(2,655)	(491)	(254)	(0)	(336)	(114)	(6,206)	(943)	(251)	(154)	(156)	(13)	(1)	(765)	(92)	(3,013)	(2)	(11)	(3)	(15,462)
24	Grand Total (Line 22 + Line 23)		(5,594)	(2,702)	336	-	179	(96)	4,316	1,687	1,813	218	(399)	(4)	(0)	711	7	(2,579)	(3)	(22)	(2)	(2,136)

Notes:  
(1) EB-2013-0109, Rate Order, Appendix C, Schedule 1.  
(2) EB-2013-0109, Exhibit A, Tab 1, Appendix A, Schedule 5, Column (c).  
(3) EB-2013-0109, Rate Order, Appendix C, Schedule 1.

UNION GAS LIMITED  
Allocation of 2012 Earnings Sharing Amounts to Rate Classes

Line No.	Particulars	Rate Class	C2007 Return on Equity Allocation (1) (\$000's) (a)	2012 Earnings Sharing (\$000's) (b)
<u>Union North</u>				
1	Small Volume General Firm Service	01	44,549	(2,655)
2	Large Volume General Firm Service	10	8,234	(491)
3	Medium Volume Firm Service	20	4,263	(254)
4	Large Volume High Load Factor Firm Service	100	5,641	(336)
5	Large Volume Interruptible Service	25	1,913	(114)
6	Wholesale Transportation Service	77	8	(0)
7	Total Northern & Eastern Operations Area		<u>64,608</u>	<u>(3,851)</u>
<u>Union South</u>				
8	Small Volume General Service Rate	M1	104,130	(6,206)
9	Large Volume General Service Rate	M2	15,828	(943)
10	Firm Industrial and Commercial Contract Rate	M4	4,220	(251)
11	Interruptible Industrial & Commercial Contract Rate	M5A	2,587	(154)
12	Special Large Volume Industrial & Commercial Contract Rate	M7	2,617	(156)
13	Large Wholesale Service Rate	M9	219	(13)
14	Small Wholesale Service Rate	M10	10	(1)
15	S & T Rates for Contract Carriage Customers	T1	12,835	(765)
16	S & T Rates for Contract Carriage Customers	T3	1,546	(92)
<u>Storage and Transportation</u>				
17	Cross Franchise Transportation Rates	C1	186	(11)
18	Storage & Transportation Rates	M12	50,557	(3,013)
19	Transportation of Locally Produced Gas	M13	39	(2)
20	Storage & Transportation Services - Transportation Charges	M16	55	(3)
21	Total Southern Operations Area		<u>194,830</u>	<u>(11,611)</u>
22	Total		<u><u>259,438</u></u>	<u><u>(15,462)</u></u> (2)

Notes:

- (1) Allocated costs per 2007 Decision in EB-2005-0520.  
(2) EB-2013-0109, Rate Order, Appendix C, Schedule 1

**UNION GAS LIMITED**  
General Service Bill Impacts

Line No.	Particulars	Rate Component	Unit Rate for Prospective Recovery/(Refund) (cents/m <sup>3</sup> ) (1)	Volume (m <sup>3</sup> ) (2)	Bill Impact (\$) (c) = (a x b) / 100
			(a)	(b)	
1	<u>Rate 01</u>	Delivery	(0.7254)	857	(6.22)
2		Commodity	-	857	-
3		Transportation	(0.9285)	857	(7.96)
4			<u>(1.6539)</u>		<u>(14.18)</u>
5	Sales Service				(14.18)
6	Direct Purchase Bundled T				(14.18)
7	<u>Rate 10</u>	Delivery	(1.2409)	38,833	(481.88)
8		Commodity	-	38,833	-
9		Transportation	(0.7844)	38,833	(304.61)
10			<u>(2.0253)</u>		<u>(786.49)</u>
11	Sales Service				(786.49)
12	Direct Purchase Bundled T				(786.49)
13	<u>Rate M1</u>	Delivery	0.2276	702	1.60
14		Commodity	0.2003	702	1.41
15			<u>0.4279</u>		<u>3.01</u>
16	Sales Service				3.01
17	Direct Purchase				1.60
18	<u>Rate M2</u>	Delivery	0.2839	23,871	67.77
19		Commodity	0.2003	23,871	47.81
20			<u>0.4842</u>		<u>115.58</u>
21	Sales Service				115.58
22	Direct Purchase				67.77

Notes:

(1) EB-2013-0109, Rate Order, Appendix A, pp. 1-7.

(2) Average consumption, per customer, for the period July 1, 2014 to December 31, 2014.