500 Consumers Road
North York, Ontario
M2J 1P8
PO Box 650
Scarborough ON
M1K 5E3

Michael Lister
Sr. Manager, Regulatory Policy & Proceedings
Phone: (416) 495-5778
Fax: (416) 495-6072
Email: michael.lister@enbridge.com

June 11, 2014

VIA RESS, EMAIL and COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: Enbridge Gas Distribution Inc. ("the Company")
Clearance of 2013 Deferral and Variance Accounts and
2012 DSM Related Accounts
Ontario Energy Board File No.: EB-2014-0195

Enclosed are two paper copies of an Application and supporting evidence by Enbridge Gas Distribution Inc. for an order approving the clearance or disposition of amounts recorded in certain deferral or variance accounts.

This information is being filed through the Board's Regulatory Electronic Submission System today.

Enbridge Gas Distribution will provide the Application materials on the Company's website at www.enbridgegas.com/ratecase under the Other Regulatory Proceedings tab.

Please contact the undersigned if you have any questions.

Sincerely,

[original signed]

Michael Lister
Sr. Manager Regulatory Policy and Proceedings

cc: Mr. David Stevens, Aird & Berlis, LLP
EB-2011-0354 Intervenors (via email)

EXHIBIT LIST

A – ADMINISTRATIVE

Exhibit	Tab	Schedule	Contents	Witness(es)
A	1	1	Exhibit List	M. Lister
	2	1	Application	D. Stevens
	3	1	Approvals Requested	K. Culbert M. Lister
	4	1	Curriculum Vitae	M. Lister

B – DEFERRAL & VARIANCE ACCOUNTS

Exhibit	Tab	Schedule	Contents	Witness(es)
B	1	1	Deferral and Variance Accounts Requested for Clearance October 1, 2014	K. Culbert R. Small
	2	1	2013 Storage & Transportation Deferral Account and 2013 Transactional Services Deferral Account	J. LeBlanc D. Small
		2	Unaccounted For Gas Variance Account	C. Ho M. Suarez
	3	1	2013 Deferred Rebate Account	K. Culbert R. Small
		2	2013 Average Use True-Up Variance Account	C. Ho
		3	Gas Distribution Access Rule Costs Deferral Account	K. Lakatos-Hayward S. McGill
		4	2013 Ontario Hearing Cost Variance Account	K. Culbert R. Small

EXHIBIT LIST

B – DEFERRAL & VARIANCE ACCOUNTS

Exhibit	Tab	Schedule	Contents	Witness(es)
B	3	5	2014 Transition Impact of Accounting Changes Deferral Account	K. Culbert R. Small
		6	Post-Retirement True-Up Variance Account	J. Shem S. Trozzi
		7	2012 Demand Side Management Variance Account	F. Oliver-Glasford R. Sigurdson
		8	2012 Lost Revenue Adjustment Mechanism Variance Account	F. Oliver-Glasford R. Sigurdson
		9	2012 Demand Side Management Incentive Deferral Account	F. Oliver-Glasford R. Sigurdson

C – CLEARANCE OF DEFERRAL & VARIANCE ACCOUNTS

Exhibit	Tab	Schedule	Contents	Witness(es)
C	1	1	Clearance of Deferral and Variance Account Balances	J. Collier A. Kacicnik M. Kirk
		2	Derivation of Proposed Unit Rates	J. Collier A. Kacicnik M. Kirk

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

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

APPLICATION

1. The Applicant, Enbridge Gas Distribution Inc. ("Enbridge", or the "Company") is an Ontario corporation with its head office in the City of Toronto. It carries on the business of selling, distributing, transmitting and storing natural gas within Ontario.

2. Enbridge hereby applies to the Ontario Energy Board (the "Board"), pursuant to section 36 of the *Ontario Energy Board Act, 1998* (the "Act"), as amended, for an Order or Orders approving the clearance or disposition of amounts recorded in certain deferral or variance accounts.

3. Within the Decision on Revised Settlement Agreement in the EB-2011-0354 proceeding, the Board approved the establishment of Enbridge's 2013 deferral and variance accounts. The Company's 2013 deferral and variance accounts are set out in the Table at Appendix A to this Application. Also included in that Table are deferral and variance accounts related to 2012 Demand Side Management ("DSM") activities that have been subject to review in other proceedings, as well as the 2014 Transition Impact of Accounting Changes Deferral Account ("TIACDA").

4. Enbridge seeks approval to clear the balances in certain of its 2013 deferral and variance accounts and 2012 DSM-related accounts and the 2014 TIACDA, and also seeks approval to carry forward the balances in certain of these accounts for review and

approval in a later proceeding. The relevant balances are included within the Table at Appendix A to this Application.

5. Enbridge therefore applies to the Board for such final, interim or other Orders as may be necessary or appropriate for the clearance or disposition of the deferral and variance accounts listed in Appendix A to this Application.

6. Enbridge further applies to the Board pursuant to the provisions of the Act and the Board's *Rules of Practice and Procedure* for such final, interim or other Orders and directions as may be appropriate in relation to the Application and the proper conduct of this proceeding.

7. Enbridge requests that a copy of every document filed with the Board in this proceeding be served on the Applicant and the Applicant's counsel, as follows:

The Applicant:

Mr. Andrew Mandyam
Director, Regulatory Affairs and Financial Performance
Enbridge Gas Distribution Inc.

Address for personal service:	500 Consumers Road Willowdale, Ontario M2J 1P8
Mailing address:	P. O. Box 650 Scarborough, Ontario M1K 5E3
Telephone:	416-753-6280
Fax:	416-495-6072
Email:	EGDRegulatoryProceedings@enbridge.com

The Applicant's counsel:

Mr. David Stevens
Aird & Berlis LLP

Address for personal service and mailing address	Brookfield Place, P.O. Box 754 Suite 1800, 181 Bay Street Toronto, Ontario M5J 2T9
Telephone:	416-865-7783
Fax:	416-863-1515
Email:	dstevens@airdberlis.com

DATED June 11, 2014, at Toronto, Ontario.

ENBRIDGE GAS DISTRIBUTION INC.

Per: _(Original Signed)___________________

APPENDIX A

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

Line No.	Account Description	Account Acronym	Col. 1 Actual at May 31, 2014 Principal ($000's)	Col. 2 Actual at May 31, 2014 Interest ($000's)	Col. 3 Forecast for clearance at October 1, 2014 Principal ($000's)	Col. 4 Forecast for clearance at October 1, 2014 Interest ($000's)	Note
	Non Commodity Related Accounts						
1.	Demand Side Management V/A	2012 DSMVA	2,506.5	(3.9)	2,506.5	8.5	1
2.	Demand Side Management V/A	2013 DSMVA	(3,601.8)	(155.9)	-	-	1
3.	Lost Revenue Adjustment Mechanism	2012 LRAM	(40.7)	(0.1)	(40.7)	(0.3)	1
4.	Demand Side Management Incentive D/A	2012 DSMIDA	8,817.5	54.0	8,160.3	94.8	1
5.	Deferred Rebate Account	2013 DRA	(2,083.0)	(2.5)	(2,083.0)	(12.9)	2
6.	Gas Distribution Access Rule Costs D/A	2012 GDARCDA	208.6	4.5	-	-	3
7.	Gas Distribution Access Rule Costs D/A	2013 GDARCDA	654.1	5.0	(75.0)	-	3
8.	Ontario Hearing Costs V/A	2013 OHCVA	(252.9)	(1.5)	(252.9)	(2.7)	4
9.	Average Use True-Up V/A	2013 AUTUVA	5,616.9	34.4	5,616.9	62.0	5
10.	Post-Retirement True-Up V/A	2013 PTUVA	3,253.4	19.9	3,253.4	35.9	6
11.	Transition Impact of Accounting Change D/A	2014 TIACDA	84,280.2	-	4,435.8	-	7
12.	Manufactured Gas Plant D/A	2013 MGPDA	279.3	25.8	-	-	8
13.	Customer Care CIS Rate Smoothing D/A	2013 CCCISRSDA	4,634.9	59.6	-	-	9
12.	Total non commodity related accounts		104,273.0	39.3	21,521.3	185.3	
	Commodity Related Accounts						
13.	Transactional Services D/A	2013 TSDA	(24,028.2)	(270.0)	(24,028.2)	(387.6)	10
14.	Unaccounted for Gas V/A	2013 UAFVA	2,207.3	37.5	2,207.3	48.3	11
15.	Storage and Transportation D/A	2013 S&TDA	(2,109.5)	(24.2)	(2,109.5)	(34.6)	12
16.	Total commodity related accounts		(23,930.4)	(256.7)	(23,930.4)	(373.9)	
17.	Total Deferral and Variance Accounts		80,342.6	(217.4)	(2,409.1)	(188.6)	

Notes:

1. The 2012 DSMVA, LRAM, and DSMIDA balances forecast for clearance are those which were approved in the EB-2013-0352 proceeding. 2012 DSMVA, LRAM, and DSMIDA evidence is found at Exhibit B, Tab 3, Schedules 7, 8, and 9. Clearance of the 2013 DSMVA will be requested at a later date.
2. DRA evidence is found at Exhibit B, Tab 3, Schedule 1.
3. The forecast clearance amount, associated with the 2012 and 2013 GDARCDA balances, is the result of a revenue requirement calculation found in evidence at Exhibit B, Tab 3, Schedule 3.
4. OHCVA evidence is found at Exhibit B, Tab 3, Schedule 4.
5. AUTUVA evidence is found at Exhibit B, Tab 3, Schedule 2.
6. PTUVA evidence is found at Exhibit B, Tab 3, Schedule 6.
7. TIACDA evidence is found at Exhibit B, Tab 3, Schedule 5.
8. Clearance of the MGPDA is not being requested at this time. As indicated in the EB-2012-0459 proceeding, the balance will be transferred to the 2014 MGPDA.
9. Clearance of the CCCISRSDA is not being requested at this time. As approved in the EB-2011-0226 proceeding, any net balance of amounts recorded in the 2013 through 2018 CCCISRSDA's will be requested for clearance in conjunction with 2018 deferral and variance accounts.
10. TSDA evidence is found at Exhibit B, Tab 2, Schedule 1.
11. UAFVA evidence is found at Exhibit B, Tab 2, Schedule 2.
12. S&TDA evidence is found at Exhibit B, Tab 2, Schedule 3.

APPROVALS REQUESTED

1. With the filing of this application, the Company is requesting that the Board approve clearance of deferral and variance accounts in conjunction with the following:

   a) The Company has filed the balances at April 30, 2014 for DSM related accounts for fiscal year 2012, fiscal year 2013 Board approved deferral and variance accounts, and the 2014 TIACDA (Exhibit B, Tab 3, Schedule 5). The Company requests approval for clearance of certain of these accounts commencing October 1, 2014, and approval to carry forward the balances in certain other of the accounts for review and approval in a later proceeding (Exhibit B, Tab 1, Schedule 1).

   b) The impacts of the clearance of the total deferral and variance account balances by specific rate class are provided in evidence at Exhibit C, Tab 1, Schedules 1 and 2.

2. The Company requests a Board Decision or approval by August 15th 2014, in order to facilitate the clearance of the deferral and variance accounts through a rate rider by specific rate classes within the Company's October 1, 2014 QRAM proceeding.

3. Evidence filed at Exhibit B, Tabs 2 and 3, Schedules 1 through 9, provide a description of the Board Approved scope of each account and an explanation of the balance recorded and being requested for clearance.

Witnesses: K. Culbert
M. Lister

CURRICULUM VITAE OF
RYAN CHEUNG

Experience:	Enbridge Gas Distribution Inc.
	Senior Analyst, Gas Accounting and Analytics 2014
	Senior Budget Analyst, Budget and Planning 2010
	Supervisor, Margin Planning and Analytics 2006
	Analyst, Volumetric Analysis and Budgets 2004
	TD Canada Trust
	Financial Service Advisor 2000
Education:	Bachelor of Arts, in Economic and Statistics University of Toronto
Appearances:	(Ontario Energy Board) EB-2012-0459

CURRICULUM VITAE OF
JACKIE E. COLLIER

Experience: Enbridge Gas Distribution Inc.

Manager, Rate Design
2003

Manager, Rate Research
2000

Senior Rate Research Analyst
1996

Centra Gas Ontario Inc.

Manager, Rate Design
1995

Supervisor, Cost of Service Studies
1990

Education: Bachelor of Business Management
Ryerson Polytechnical Institute, 1988

Appearances: (Ontario Energy Board)
EB-2013-0046
EB-2012-0459
EB-2012-0451
EB-2012-0055
EB-2011-0354
EB-2011-0277
EB-2011-0242
EB-2010-0146
EB-2009-0172
EB-2009-0055
EB-2008-0219
EB-2008-0106
EB-2006-0034
EB-2005-0001
RP-2003-0203
RP-2003-0048
RP-2002-0133
RP-2001-0032
RP-2000-0040
EBRO 489
EBRO 474-B, 483,484
EBRO 474-A
EBRO 474
EBRO 471

(Régie de l’énergie/Régie du gaz naturel)
R-3840-2013
R-3793-2012

R-3758-2011
R-3724-2010
R-3692-2009
R-3665-2008
R-3637-2007
R-3621-2006
R-2587-2005
R-3537-2004
R-3464-2001
R-3446-2000

CURRICULUM VITAE OF
KEVIN CULBERT

Experience: Enbridge Gas Distribution Inc.

Manager, Regulatory Accounting
2003

Senior Analyst, Regulatory Accounting
1998

Analyst, Regulatory Accounting
1991

Assistant Analyst, Regulatory Accounting
1989

Budgets – Capital Clerk, Budget Department
1987

Accounting Trainee, Financial Reporting
1984

Education: CMA (3^{rd} level)
Seneca College 1987-89 (business/accounting)

Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2012-0055
EB-2011-0354
EB-2011-0277
EB-2011-0226
EB-2011-0008
EB-2010-0146
EB-2010-0042
EB-2009-0172
EB-2009-0055
EB-2008-0219
EB-2008-0104/EB-2008-0408
EB-2007-0615
EB-2006-0034
EB-2005-0001
RP-2003-0203

CURRICULUM VITAE OF
CATHERINE HO, CPA, CA

Experience:	Enbridge Gas Distribution Inc.
	Manager, Accounting 2012
	Manager, Gas Accounting 2012
	Manager, Finance Projects 2008
	Senior Audit Advisor 2005
	Ernst & Young LLP
	Senior Staff Accountant 2004
	Horwath Orenstein LLP
	Staff Accountant 2002
	Goldfarb, Shulman, Patel & Co. LLP
	Staff Accountant 2000
Education:	Chartered Accountant, 2005
	Certified Public Accountant – Delaware, 2004
	University of Waterloo – Waterloo ON • Master of Accounting (MAcc), 2003 • Bachelor of Arts Honours Chartered Accountancy Studies – Co-operative program (Dean's Honours List), 2002
Memberships:	Institute of Chartered Accountants of Ontario (ICAO)
Appearances:	(Ontario Energy Board) EB-2012-0459

CURRICULUM VITAE OF
ANTON KACICNIK

Experience: Enbridge Gas Distribution Inc.

Manager, Rate Research & Design
2007

Manager, Cost Allocation
2003

Program Manager, Opportunity Development
1999

Project Supervisor, Technology & Development
1996

Pipeline Inspector, Construction & Maintenance
1993

Education: Bachelor of Applied Science (Civil Engineering)
University of Waterloo, 1996

Memberships: Professional Engineers of Ontario

Appearances: (Ontario Energy Board)
EB-2013-0046
EB-2012-0459
EB-2012-0451
EB-2012-0055
EB-2011-0354
EB-2011-0277
EB-2011-0008
EB-2010-0146
EB-2010-0042
EB-2009-0172
EB-2009-0055
EB-2008-0106
EB-2008-0219
EB-2007-0615
EB-2007-0724
EB-2006-0034
EB-2005-0551
EB-2005-0001

(RÉGIE DE L'ÉNERGIE)
R-3840-2013
R-3793-2012
R-3758-2011
R-3724-2010
R-3665-2008
R-3637-2007

CURRICULUM VITAE OF
MATTHEW KIRK

Experience:	Enbridge Gas Distribution Inc.
	Cost Allocation Manager, Regulatory Affairs 2012
	Senior Rate Design Analyst, Regulatory Affairs 2010
	Rate Design Analyst, Regulatory Affairs 2009
	Market Analyst, Economic and Market Analysis 2006
Education:	Master of Arts (Economics) Wilfrid Laurier University, 2006
	Bachelor of Arts (Honours Economics) McMaster University, 2005
Memberships:	Canadian Association of Business Economists (CABE)
Appearances:	(Ontario Energy Board) EB-2013-0046 EB-2012-0459 EB-2012-0055 EB-2011-0354
	(Régie de L'Energie) R-3840-2013 R-3793-2012

CURRICULUM VITAE OF
KERRY LAKATOS-HAYWARD

Experience: Enbridge Gas Distribution

Director, Customer Care
2010

Director, Operations Services
2008

Director, Business Development & Strategy
2006

Manager, Business Development & Strategy
2003

Manager, Volumetric & Market Analysis
2000

Manager, Multi-Family Marketing
1997

Senior Economist, Economic Studies
1995

Ontario Hydro

End Use Economist, Load Forecasts
1994

Evaluation Analyst, Planning & Evaluation
1992

Education: Bachelor of Arts (Specialist in Economics)
University of Toronto, 1990

Master of Science in Planning (Environmental Planning)
University of Toronto, 1992

Queen's Executive Program, 2005

Certificate in Carbon Finance, 2008

Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2011-0354
EB-2011-0277
RP-2006-0034
RP-2005-0001
RP-2003-0203
RP-2003-0048
RP-2002-0133
RP-2001-0032
RP-2000-0040

CURRICULUM VITAE OF
JAMIE LeBLANC

Experience: Enbridge Gas Distribution Inc.

Director, Energy Supply and Policy
2013

General Manager - Gazifère Inc.
2010

Manager, Finance and Control – Enbridge Gas New Brunswick Inc.
2005

Supervisor, Financial Reporting – Enbridge Gas New Brunswick Inc.
2004

Education: Chartered Accountancy Designation
Atlantic School of Chartered Accountants, 1998

Bachelor Business Administration
University of New Brunswick, Fredericton, 1996

Memberships: The New Brunswick Institute of Chartered Accountants

Appearances: (Ontario Energy Board)
EB-2013-0046
EB-2012-0459

(National Energy Board)
RH-003-2013

(Régie de l'énergie/Régie du gaz naturel)
R-3793-2012
R-3758-2011

(New Brunswick Energy and Utilities Board)
Cost of Capital for Enbridge Gas New Brunswick (EGNB) – 2010
EGNB Financial Results 2009 – 2010
EGNB Cost of Service Study – 2010
EGNB LFO Rate Changes – 2010
EGNB Various Rates and HFO Rates - 2010
EGNB Development Period – 2009
EGNB Financial Results 2008 – 2009
EGNB Financial Results – 2007 - 2009

CURRICULUM VITAE OF
MICHAEL LISTER

Experience:	Enbridge Gas Distribution Inc.
	Manager, Regulatory Policy & Proceedings 2010
	Manager, Investment Planning 2006
	Manager, Volumetric & Market Analysis 2004
	Supervisor, Volumetric & Market Analysis 2003
	Sr. Market Analyst, Volumetric & Market Analysis 2002 - 2003
	NRI Industries Inc.
	Production Scheduler, Logistics 1999-2000
	Fairlee Fruit Juices Ltd.
	Raw Materials Coordinator 1998
	Coats Canada Inc.
	Production Planner, Materials & Logistics 1996-1997
Education:	Chartered Financial Analyst CFA Institute, 2005
	Master of Business Administration York University, 2002
	Bachelor of Commerce St. Mary's University, 1996
Memberships:	CFA Institute Toronto CFA Society

Appearances: (Ontario Energy Board)
EB-2013-0301
EB-2012-0459
EB-2011-0354
EB-2010-0060
EB-2009-0172
EB-2009-0084
EB-2007-0615
EB-2005-0001
RP-2003-0203

(New York Public Service Commission)
05-G-1635

(New York Public Service Commission)
08-G-1392

CURRICULUM VITAE OF
STEVE MCGILL

Experience: Enbridge Gas Distribution Inc.

Manager, Customer Care Finance & Contracts
2012

Manager, Billing & Customer Systems
2005

Manager, Strategic Projects & Market Analysis
2003

Manager, Customer Support & Advocacy
2000

Manager, Customer Accounting Projects
1995

Manager, Large Volume Billing
1992

Manager, Industrial Sales, Metropolitan Toronto
1990

Manager, Rate & Contract Administration
1987

Rate Research Analyst
1985

Market Analyst
1981

Distribution Planner
1979

TransCanada Pipelines Limited

Junior Statistician

Junior Draftsman

Education: Bachelor of Arts (Honours Geography), University of Toronto, 1978

Miscellaneous short courses in Public Utility Management, General Management, and Accounting

Other: Member of the Board of Directors and Treasurer of the Oshawa Ski Club

Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2012-0055
EB-2011-0354
EB-2011-0277
EB-2011-0226
EB-2006-0034
EB-2005-0001
RP-2003-0203
RP-2002-0133
RP-2001-0032
RP-2000-0040
RP-1999-0058
RP-1999-0001
EBRO 497-01
EBRO 497
EBRO 495
EBRO 492
EBRO 490
EBRO 487
EBO 179-14/15

CURRICULUM VITAE OF
FIONA OLIVER-GLASFORD

Experience: Enbridge Gas Distribution Inc.

Senior Manager, Market Policy and DSM
2013

Union Gas Distribution

Manager, CDM Business Development and Policy
2010

Manager, DSM Strategy
2008

Manager, DSM EM&V
2007

Manager, DSM Programs/Marketing
2006

Manager, Market Research & Analysis
2005

Canadian Energy Efficiency Alliance

Director, Operations

Summerhill Group

Marketing Manager

Corus Entertainment

Marketing Manager, YTV, Documentary Channel and Scream TV

Towers Watson

Associate/Analyst

Education: Masters of Business Administration
York University – Schulich School of Business
With an International Exchange at Copenhagen School of Business

Bachelor of Arts
Western University – Huron College

Memberships:	None
Appearances:	(Ontario Energy Board) EB-2012-0459 EB-2012-0441 EB-2013-0075 EB-2013-0352 EB-2013-0430 EB-2012-0451

CURRICULUM VITAE OF
JASON SHEM

Experience:	Enbridge Gas Distribution Inc.
	Senior Advisor, Financial Reporting 2012
	Financial Analyst 2011
	SF Partnership, LLP
	Senior Accountant 2009
	Ernst & Young
	Senior Accountant 2008
	Staff Accountant 2007
Education:	Chartered Professional Accountant (CPA), 2010
	Chartered Accountant (CA), 2010
	Bachelor of Business Administration Wilfrid Laurier University, 2007
Memberships:	Chartered Professional Accountants of Ontario
	Institute of Chartered Accountants of Ontario
Appearances:	(Ontario Energy Board) EB-2012-0459

CURRICULUM VITAE OF
RAVI SIGURDSON

Experience: Enbridge Gas Distribution Inc.

Manager, DSM Evaluation, Monitoring & Verification and Policy
2012 - Present

Union Gas Ltd.

Manager, DSM Research & Evaluation
2008 - 2009

Manager, Market Research & Analysis
2007

Senior Program Manager, Residential Marketing
2006

Commercial/Industrial Category Marketing Specialist
2003 – 2005

Imperial Oil Ltd.

Project Manager & Communications Specialist
2002

Business Analyst
2000 – 2001

Information Systems Analyst/Database Developer
1999

Education: M.B.A. – Information Technology & Systems and Operations Management
McMaster University
1999

B.A. – Economics
York University
1995

Memberships: Canadian Energy Efficiency Alliance

Appearances: (Ontario Energy Board)
EB-2012-0394
EB-2013-0352
EB-2013-0430

CURRICULUM VITAE OF
DONALD R. SMALL

Experience:	Enbridge Gas Distribution Inc.
	Manager, Gas Costs and Budget 2010
	Manager, Gas Cost Knowledge Centre 2003
	Manager, Gas Costs and Budget 1989
	Co-ordinator, Gas Costs 1984
	Financial Statement Accountant 1980
	Chief Clerk, Financial Statements 1979
	Advanced Accounting Trainee 1978
Education:	Business Administration Diploma Ryerson Polytechnical Institute, 1978
Appearances:	(Ontario Energy Board) EB-2012-0459 EB-2011-0354 EB-2011-0277 EB-2010-0146 EB-2009-0172 EB-2009-0055 EB-2008-0219 EB-2008-0106 EB-2006-0034 EB-2005-0001 RP-2003-0203 RP-2003-0048 RP-2002-0133 RP-2001-0032 RP-2000-0040 RP-1999-0001 EBRO 497 EBRO 495 EBRO 492 EBRO 490 EBRO 487 EBRO 485 EBRO 479 EBRO 473 EBRO 465

CURRICULUM VITAE OF
RYAN SMALL

Experience: Enbridge Gas Distribution Inc.

Senior Analyst, Regulatory Accounting
2006

Analyst, Regulatory Accounting
2004

Supervisor, Gas Cost Reporting
2001

Senior O&M Clerk
2000

Bank Reconciliation Clerk
1999

Accounting Trainee
1998

Education: Certified Management Accountant,
The Society of Management Accountants of Ontario, 2003

Diploma in Accounting,
Wilfrid Laurier University, 1997

Bachelor of Arts in Economics
The University of Western Ontario, 1996

Memberships: Chartered Professional Accountants of Ontario (CPA Ontario)
Certified Management Accountants of Ontario (CMA Ontario)

Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2012-0055
EB-2011-0354
EB-2011-0008

CURRICULUM VITAE OF
MARGARITA SUAREZ-SHARMA

Experience: Enbridge Gas Distribution Inc.

Manager, Economic & Market Analysis
2012

Manager, Cost Allocation
2008

Manager, DSM Reporting & Analysis
2005

Analyst, Rate Design
2004

Senior Analyst, DSM Planning and Evaluation
2002

Senior Economic Analyst, Economic & Financial Studies
1998

The Canadian Institute

Conference Producer
1997

Margaret Chase Smith Center for Public Policy

Research Assistant
1995

Education: Master of Arts in Economics
University of Maine, 1995

Bachelor of Arts in Economics
University of Maine, 1993

Appearances: (ONTARIO ENERGY BOARD)
EB-2012-0459
EB-2011-0354
EB-2011-0277
EB-2010-0146
EB-2009-0172
EB-2008-0219
EB-2008-0106

(RÉGIE DE L'ÉNERGIE)
R-3758-2011
R-3724-2010
R-3692-2009
R-3665-2008

CURRICULUM VITAE OF
SHEILA TROZZI

Experience:	Enbridge Gas Distribution Inc.
	Sr. Manager Human Resources Business Support 2010
	Human Resources Business Partner 2004
	Human Resources Consultant 1998
	Employee Relations Representative 1989
	Human Resources Records Clerk 1980
	Billing Clerk 1976
Education:	Certified Human Resources Professional (CHRP 1993)
Memberships:	Human Resources Professional Association
Appearances:	(Ontario Energy Board) EB-2012-0459 EB-2011-0354

DEFERRAL & VARIANCE ACCOUNTS
REQUESTED FOR CLEARANCE OCTOBER 1, 2014

1. The Company requests approval for clearance of the accounts with amounts shown in Columns 3 & 4 on page 2 commencing October 1, 2014, and approval to carry forward the balance in the MGPDA and CCCISRSDA for review and approval in a later proceeding (Exhibit B, Tab 1, Schedule 1). The 2013 DSM related accounts will be brought forward for clearance once the typical review and Board Approval has taken place. The balances requested for clearance total approximately a $(2.6) million credit balance, which is the combination of principal and interest amounts shown in Columns 3 and 4.

2. Within the schedules provided in evidence at Exhibit B, Tabs 2 and 3, Enbridge has provided some additional explanatory information for each of the accounts, some of which have either been approved in another proceeding or have a previously established process which has been followed in determining account balances.

3. The interest calculated on the principal balances has been updated to include the use of the Board's April 1, 2014 prescribed interest rate for deferral and variance accounts. The eventual interest amounts to be cleared will be calculated using any updated Board prescribed quarterly interest rate that becomes effective before the approved date of clearance.

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

			Col. 1	Col. 2	Col. 3	Col. 4	
			Actual at May 31, 2014		Forecast for clearance at October 1, 2014		
Line No.	Account Description	Account Acronym	Principal	Interest	Principal	Interest	
			($000's)	($000's)	($000's)	($000's)	
	Non Commodity Related Accounts						
1.	Demand Side Management V/A	2012 DSMVA	2,506.5	(3.9)	2,506.5	8.5	1
2.	Demand Side Management V/A	2013 DSMVA	(3,601.8)	(155.9)	-	-	1
3.	Lost Revenue Adjustment Mechanism	2012 LRAM	(40.7)	(0.1)	(40.7)	(0.3)	1
4.	Demand Side Management Incentive D/A	2012 DSMIDA	8,817.5	54.0	8,160.3	94.8	1
5.	Deferred Rebate Account	2013 DRA	(2,083.0)	(2.5)	(2,083.0)	(12.9)	2
6.	Gas Distribution Access Rule Costs D/A	2012 GDARCDA	208.6	4.5	-	-	3
7.	Gas Distribution Access Rule Costs D/A	2013 GDARCDA	654.1	5.0	(75.0)	-	3
8.	Ontario Hearing Costs V/A	2013 OHCVA	(252.9)	(1.5)	(252.9)	(2.7)	4
9.	Average Use True-Up V/A	2013 AUTUVA	5,616.9	34.4	5,616.9	62.0	5
10.	Post-Retirement True-Up V/A	2013 PTUVA	3,253.4	19.9	3,253.4	35.9	6
11.	Transition Impact of Accounting Change D/A	2014 TIACDA	84,280.2	-	4,435.8	-	7
12.	Manufactured Gas Plant D/A	2013 MGPDA	279.3	25.8	-	-	8
13.	Customer Care CIS Rate Smoothing D/A	2013 CCCISRSDA	4,634.9	59.6	-	-	9
12.	Total non commodity related accounts		104,273.0	39.3	21,521.3	185.3	
	Commodity Related Accounts						
13.	Transactional Services D/A	2013 TSDA	(24,028.2)	(270.0)	(24,028.2)	(387.6)	10
14.	Unaccounted for Gas V/A	2013 UAFVA	2,207.3	37.5	2,207.3	48.3	11
15.	Storage and Transportation D/A	2013 S&TDA	(2,109.5)	(24.2)	(2,109.5)	(34.6)	12
16.	Total commodity related accounts		(23,930.4)	(256.7)	(23,930.4)	(373.9)	
17.	Total Deferral and Variance Accounts		80,342.6	(217.4)	(2,409.1)	(188.6)	

Notes:

1. The 2012 DSMVA, LRAM, and DSMIDA balances forecast for clearance are those which were approved in the EB-2013-0352 proceeding. 2012 DSMVA, LRAM, and DSMIDA evidence is found at Exhibit B, Tab 3, Schedules 7, 8, and 9. Clearance of the 2013 DSMVA will be requested at a later date.
2. DRA evidence is found at Exhibit B, Tab 3, Schedule 1.
3. The forecast clearance amount, associated with the 2012 and 2013 GDARCDA balances, is the result of a revenue requirement calculation found in evidence at Exhibit B, Tab 3, Schedule 3.
4. OHCVA evidence is found at Exhibit B, Tab 3, Schedule 4.
5. AUTUVA evidence is found at Exhibit B, Tab 3, Schedule 2.
6. PTUVA evidence is found at Exhibit B, Tab 3, Schedule 6.
7. TIACDA evidence is found at Exhibit B, Tab 3, Schedule 5.
8. Clearance of the MGPDA is not being requested at this time. As indicated in the EB-2012-0459 proceeding, the balance will be transferred to the 2014 MGPDA.
9. Clearance of the CCCISRSDA is not being requested at this time. As approved in the EB-2011-0226 proceeding, any net balance of amounts recorded in the 2013 through 2018 CCCISRSDA's will be requested for clearance in conjunction with 2018 deferral and variance accounts.
10. TSDA evidence is found at Exhibit B, Tab 2, Schedule 1.
11. UAFVA evidence is found at Exhibit B, Tab 2, Schedule 2.
12. S&TDA evidence is found at Exhibit B, Tab 2, Schedule 3.

2013 STORAGE & TRANSPORTATION DEFERRAL ACCOUNT AND 2013 TRANSACTIONAL SERVICES DEFERRAL ACCOUNT REQUESTED FOR CLEARANCE OCTOBER 1, 2014

2013 Storage and Transportation Deferral Account (2013 S&TDA)

1. The purpose of the S&TDA is to record the difference between the forecast of Storage and Transportation rates (both cost of service and market based pricing) included in the Company's approved rates and the final Storage and Transportation rates (both cost of service and market based pricing) incurred by the Company.

2. The S&TDA will also record the variance between the forecast Storage and Transportation demand levels and the actual Storage and Transportation demand levels. In addition the S&TDA will be used to record amounts received by the Company related to deferral account dispositions of other utilities deferral accounts.

3. The balance in the 2013 S&TDA that the Company is proposing to refund to customers is $2,109,500 plus interest.

2013 Transactional Services Deferral Account (2013 TSDA)

4. The concept of Transactional Services operates under the premise that if circumstances arise where the assets acquired by Enbridge to meet customer demand are not fully required then those assets can be made available to generate third party revenue. Transactional Services are the optimization of these assets.

5. Transactional Services optimization can be grouped into two different categories – storage optimization and transportation optimization. Storage optimization

transactions typically rely on storage or loan of gas between two points in time at the same location (i.e., Dawn). Transportation optimization transactions typically rely on the exchange of gas on the day between two locations.

6. Any revenues received from Transactional Services are to be shared 90:10 between the ratepayer and the Company. The rates designed by the Company include an upfront benefit of Transactional Services revenue that is included as a credit thereby reducing the overall costs to be collected from ratepayers. The purpose of the TSDA is to capture the difference between the total ratepayer share of Transactional Services revenue and the amount already included in rates.

7. During 2013, the Company was able to generate a total of $39.8 million of Transactional Services revenues through a combination of Storage and Transportation Optimization. The attached schedule provides a breakdown of Transactional Services revenue by type of transaction, and sets out the details of the $24,075.2 million amount proposed to be cleared (credited to ratepayers) through the 2013 TSDA.

8. The transactions that Enbridge entered into in 2013 contained the three elements of Transactional Services as were described in the Company's evidence in EB-2013-0046 in that they were Unplanned, the result of a Third Party Service Request and were available because of Temporarily Surplus Capacity.

9. Similar to 2012, Enbridge was able to generate revenue in 2013 from capacity release exchange transactions, however, the TCPL FT RAM credits which gave such transactions value were eliminated from TCPL's Tolls and Tariffs effective July 1, 2013. As a consequence, the revenues generated in 2013 for capacity release transactions were significantly lower than in 2012.

Witnesses: J. Leblanc
D. Small

10. Enbridge communicated to stakeholders in the fall of 2013 that in order to meet its Peak Day requirements Enbridge would have to acquire incremental long haul FT TCPL capacity effective November 1, 2013. Enbridge fully utilized this capacity in November and December of 2013 to meet the needs of its customers and did not assign any of this capacity to third parties for purposes of generating Transactional Services revenue.

Witnesses: J. Leblanc
D. Small

Transactional Services Deferral Account Details

Item #		2013 Actual $ 000's
1.0	Storage Optimization	2,433.0
	Transportation Optimization	
2.1	- Exchange Revenue	30,297.6
2.2	- STS-RAM Thirdparty Exchanges	444.0
2.3	- Capacity Release Net Revenue	6,694.1
2.0	Transportation Optimization	37,435.7
3.0		39,868.8
4.1	Rate Payer Portion of Storage Optimization - 90%	2,189.7
4.2	Rate Payer Portion of Transportation Optimization - 90%	33,692.2
4.0	Rate Payer Portion of TS	35,881.9
5.0	Less 2013 Guarantee in Rates	12,000.0
6.1	Transactional Services Deferral Account (TSDA)	23,881.9
6.2	ETT Revenue - Rider H	183.3
6.0	TSDA to be cleared	24,065.2

UNACCOUNTED-FOR GAS VARIANCE ACCOUNT

1. This evidence provides the volumetric variance underpinning the balance in the Unaccounted-For Gas Variance Account ("UAFVA"). It will describe the 2013 variance relative to historical Unaccounted-For Gas ("UAF") volumes. The Company requests that the Board approve the 2013 UAFVA balance as part of the clearance of 2013 Deferral and Variance Accounts in light of the evidence here contained.

2. Unaccounted-For Gas is the difference between natural gas delivered into the distribution system as billed by third-party transmission entities (namely, TransCanada Pipelines and Union Gas) and natural gas that is billed as consumption to over two million customers. Owing to its residual nature, UAF cannot be measured directly. UAF can arise from meter differences, operational or external factors such as line leakage, unmetered uses, and third party damages. In addition, because gas volumes are affected by temperature and pressure, measurement is made more difficult.

3. Nevertheless, the Company is committed to apply best practices and has undertaken measures to help controlling measurement variations to better manage the amount of UAF where possible. Its initiatives are detailed in a UAF study filed in 2013 (EB-2011-0354, Exhibit D2, Tab 6, Schedule 1).

4. The UAF forecast is produced using a statistical model that is tested annually to ensure the best fit using all historical data, and to minimize forecast errors relative to alternative models. For a number of years now, the level of unlocked customers has been used as a proxy for the size of the distribution system with the

expectation that the larger the system, the higher the potential for UAF. This model was used to forecast UAF in 2013 as it showed the lowest out-of-sample errors.

5. The forecast level of UAF for 2013 was 73,092 10^3m^3 and it represented 0.63% of the 2013 forecast of total delivery sendout or throughput. The proportion of UAF to the total throughput is a more useful measure when comparing UAF year to year as both volumes vary annually. As shown in Table 1, this proportion is consistent with the historical UAF.

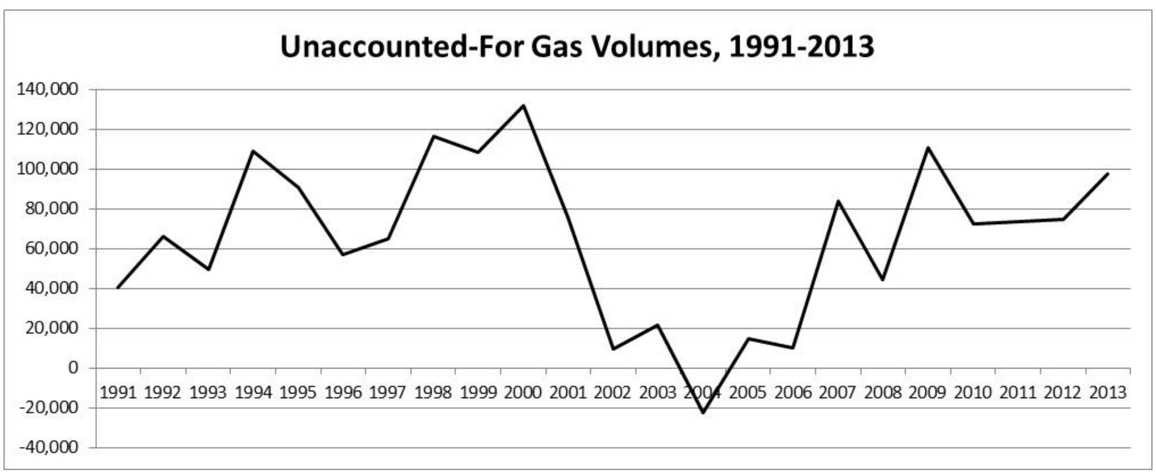
	Table 1:
	UAF % of Total Delivery Sendout
FY 2002	-0.05%
FY 2003	0.24%
FY 2004	-0.33%
FY 2005	0.27%
CY 2006	0.09%
CY 2007	0.68%
CY 2008	0.37%
CY 2009	0.97%
CY 2010	0.66%
CY 2011	0.64%
CY 2012	0.71%
CY 2013 - Budget	0.63%
CY 2013 - Actual	0.83%
FY - Fiscal Year ended September 30	
CY - Calendar Year ended December 31	

6. The actual 2013 level of UAF was determined to be 97,361 10^3m^3. It represents 0.83% of total sendout, which was slightly higher than forecast. The variance of 24,269 10^3m^3, which is the difference between actual UAF volume and forecast

UAF volume, underpins the $2.2 million account balance that is captured in the UAFVA.

7. Although the root causes of UAF are generally known as noted earlier, it is difficult to quantify the individual factors due to their nature. However, there were unique incidents in 2013 which were contributing factors to a higher amount of UAF than forecast. There were two significant damages that occurred in 2013 -- one in Ottawa and one in Markham. While damages have remained consistent as with previous years, both of these incidents occurred on high-pressure lines and could have contributed to the larger proportion of UAF to total sendout.

8. UAF has been quite volatile over the years, showing stability only in the last three years. As seen in the table below, the erratic levels of UAF characterize the historical trend more than the flat level of recent years. Compared to the most recent information available, Enbridge's level of UAF remains comparable to the industry average.



Witnesses: C. Ho
M. Suarez

UAF% of Total Delivery Throughputs

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 B
UAF (103m3)	44,423.70	110,917.34	72,103.53	73,355.18	74,769.27	118,853.24	77,660.20
Sendout Volume (103m3)	11,970,534.44	11,442,704.83	10,965,965.50	11,405,345.33	10,596,370.45	11,799,057.54	11,232,184.80
%	0.37%	0.97%	0.66%	0.64%	0.71%	1.01%	0.69%
Original UAFVA $	$ 621,193.00	$ 9,596,681.00	$ 8,729,354.25	$ 8,526,151.29	$ 2,067,874.72	$ 6,123,519.13	
Unbilled True Up Volume (103m3):							
Sales:	(23,888.45)	9,511.41	38,236.40	3,107.75	(14,617.25)	(22,104.37)	
TSO:	3,113.82	(25,384.07)	2,998.47	22,038.25	2,278.25	875.13	
TSW:	-	(12,777.48)	(101.36)	9,977.26	1,867.71	(262.84)	
Total	(20,774.63)	(28,650.14)	41,133.51	35,123.26	(10,471.29)	(21,492.08)	
Revised UAF (103m3)	23,649.07	82,267.20	113,237.04	108,478.43	64,297.99	97,361.16	
Revised %	0.20%	0.72%	1.03%	0.95%	0.61%	0.83%	
Unbilled True Up $	$ (9,094,131.81)	$ 1,739,614.87	$ 7,828,088.00	$ 1,182,045.58	$ (2,325,099.86)	$ (3,919,276.05)	
Dec Act Unbilled True Up $	$ -	$ -	$ (590,553.00)	$ -	$ 332,250.05	$ 3,090.60	
Total Unbilled True Up $	$ (9,094,131.81)	$ 1,739,614.87	$ 7,237,535.00	$ 1,182,045.58	$ (1,992,849.81)	$ (3,916,185.45)	
Revised UAFVA $	$ (8,472,938.81)	$ 11,336,295.87	$ 15,966,889.25	$ 9,708,196.87	$ 75,024.91	$ 2,207,333.68	
	Dec 2008 True-Up In Oracle Account: 19577.YY2009	Dec 2009 True-Up In Oracle Account: 19577.YY2010	Dec 2010 True-Up In Oracle Account: 19577.YY2011	Dec 2011 True-Up In Oracle Account: 19577.YY2012	Dec 2012 True-Up In Oracle Account: 19577.YY2013	Dec 2013 True-Up In 2014 Oracle Account: 21211.FG1172	

2013 DEFERRED REBATE ACCOUNT
REQUESTED FOR CLEARANCE OCTOBER 1, 2014

1. The 2013 Deferred Rebate Account (“DRA”) was approved by the Board within the EB-2011-0354 Final Rate Order at Appendix D, page 15. The description and scope of the 2013 account, which is consistent with the account as previously approved in prior fiscal years, is to record any amounts payable to, or receivable from, customers which as a result of clearing deferral and variance accounts, remain outstanding due to an inability to locate intended customers.

2. After attempting to locate all customers who were originally intended to be cleared amounts within previously approved deferral and variance account balances, a credit amount of $(2.1) million remains outstanding. This balance has been recorded in the 2013 DRA for clearance in 2014 to current customers.

Witnesses: K. Culbert
R. Small

2013 ACTUAL AVERAGE USE TRUE-UP VARIANCE ACCOUNT

1. The purpose of this evidence is to provide information in support of the 2013 Average Use True-up Variance Account ("AUTUVA") amount.

2. Table 1 of Appendix A details the calculations that result in the amount of $5.62 million that will be debited from ratepayers. The recovery is attributable to a shortfall in residential (Rate 1) average use and Rate 6 average use.

3. The shortfall in average uses is primarily attributable to a slower than expected economic recovery, which affected all sectors of the economy. The volumetric forecast of average use in the 2013 Board-approved EB-2011-0354 Settlement Agreement (Exhibit N1-1-1, Appendix C and Issue C4) incorporated expectations of a strong rebound from the 2008-2009 recession, but actual consumption did not incorporate this optimistic view. A decline in employment levels was seen in certain areas of the franchise leading to cost pressures for households and lower consumption. More specifically, Rate 6 customers include apartment, commercial, and industrial customers, whose consumption patterns are heavily impacted by economic conditions and production levels that are often difficult to predict.

4. In accordance with the 2013 Board-approved EB-2011-0354 Settlement Agreement (Exhibit N1-1-1, Issue DV1, which accepts evidence filed at Ex. D1-8-1), the purpose of the AUTUVA is to record ("true-up") the revenue impact, exclusive of gas costs, of the difference between the forecast of average use per customer, for general service rate classes (Rate 1 and Rate 6), embedded in the volume forecast that underpins Rates 1 and 6, and the actual weather normalized average use experienced during the year. The revenue impact is calculated using a unit rate

determined in the same manner as for the derivation of the Lost Revenue Adjustment Mechanism ("LRAM"), extended by the average use volume variance per customer and the number of customers.

5. The calculation of the volumetric variance between forecast average use and actual normalized average use subtracts the volumetric impact of Demand Side Management ("DSM") programs in the year. As has been the case in previous rate case proceedings, since the audited actual volume savings of 2013 DSM activities will not be available until later in 2014, the 2013 Board Approved Budget DSM volumes are used as an estimate of 2013 actuals. However, if the actual DSM volume savings turn out to be different from the budget, such volumetric variance would be inherently reflected in the AUTUVA calculation and accordingly, the 2013 LRAM amounts which will be filed later in 2014 will exclude the impact of Rate 1 and Rate 6 customers.

Witnesses: R. Cheung
C. Ho

TABLE 1

2013 ACTUAL AVERAGE USE TRUE UP VARIANCE ACCOUNT

Exhibit Reference:	EB-2011-0354, Exhibit N1, Tab 1, Schedule 1, Appendix C, Page 2					EB-2011-0354, Exhibit C1, Tab 3, Schedule 1, Tables 3-4				Unit Rate of the Revenue Impact, exclusive of gas costs	
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
			=Col. 2-1		=Col. 3*4			=Col. 7-6	=Col. 5-8		=Col. 9*10
Rate Class	2013 Budget Annual Use (m^3)	2013 Normalized Actual Annual Use (m^3)	Normalized Usage Variance (m^3)	Budget Customer Meters	Normalized Volumetric Variance (10^6m^3)	2013 DSM Budget (10^6m^3)	2013 DSM Actual (10^6m^3)	DSM Volumetric Variance (10^6m^3)	Normalized Volumetric Variance Excluding DSM (10^6m^3)	Unit Rate ($/$m^3$)	AUTUVA: Revenue Impact, Exclusive of Gas Costs - ($ millions)
1	2,568	2,547	(22)	1,866,534	(40.2)	(7.5)	(7.5)	0.0	(40.2)	0.0521	(2.09)
6	29,878	29,203	(675)	158,495	(107.0)	(27.1)	(27.1)	0.0	(107.0)	0.0329	(3.52)
Total					(147.1)	(34.6)	(34.6)	0.0	(147.1)		(5.62)

TABLE 2
GENERAL SERVICE RATE 1
2013 12&0 - NORMALIZED VOLUME, CUSTOMERS, AVERAGE USE

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Exhibit Reference
Item.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1.1	Normalized Volumes (10^6m^3)	843.2	821.8	688.2	487.3	303.1	170.9	105.5	109.7	128.2	169.7	345.5	585.3	4,758.3	
1.2	Customer Meters	1,859,938	1,862,355	1,864,894	1,866,664	1,867,428	1,865,681	1,864,592	1,866,038	1,868,191	1,875,671	1,882,365	1,888,078	1,869,325	
1.3	Average Use per Customer (m^3)	453	441	369	261	162	92	57	59	69	90	184	310	2,547	Table 1 - Col. 2

Witnesses: I. Chan

TABLE 3
GENERAL SERVICE RATE 6
2013 12&0 - NORMALIZED VOLUME, CUSTOMERS, AVERAGE USE

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Exhibit Reference
Item.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1.1	Normalized Volumes (10^6m^3)	765.5	794.8	701.4	508.7	323.9	159.9	104.0	104.5	124.0	173.6	341.2	607.9	4,709.4	
1.2	Customer Meters	161,291	161,867	162,037	161,857	161,131	159,533	158,267	157,601	157,212	158,762	161,079	162,438	160,256	
1.3	Average Use per Customer (m^3)	4,746	4,910	4,329	3,143	2,010	1,002	657	663	789	1,093	2,118	3,742	29,203	Table 1 - Col. 2

Witnesses: I. Chan

GAS DISTRIBUTION ACCESS RULE COSTS DEFERRAL ACCOUNT

1. Within the EB-2011-0354 Rate Order, the Ontario Energy Board ("Board") approved the 2013 Gas Distribution Access Rule Costs Deferral Account "GDARCDA" to record costs associated with the Company maintaining compliance with the Board's Gas Distribution Access Rule ("GDAR") directives. The required changes are reflected in the Company's current Conditions of Service and the necessary changes were implemented in the Company's customer systems in 2013.

2. Within the fiscal 2012, EB-2013-0046 Earnings Sharing Mechanism and deferral and variance account review proceeding, Enbridge's 2012 GDARCDA evidence at Exhibit C, Tab 1, Schedule 2, indicated at that time that it was not able to estimate nor did it include the revenue requirement impacts of any Low Income Customer Service Rule ("LICSR") changes which came into effect on January 1, 2013 through an amendment to GDAR which the Board adopted on September 6, 2012. The Company indicated that it would bring forward the impact of these changes in a future proceeding, which it has done in this evidence.

3. In addition, Enbridge was not able to include a forecast of the impacts of the change in the GDAR low income service rule at the time of forecasting its revenue requirement for 2013 within the 2013 EB-2011-0354 proceeding which was completed before the EB-2013-0046 case. The Company has included for recovery within the 2013 GDARCDA the revenue requirement determined through a cost of service type calculation, which results from having to adhere to the LICSR changes ordered by the Board as an amendment to GDAR.

Witnesses: K. Culbert
K. Lakatos-Hayward
S. McGill
R. Small

4. All costs incurred by the Company to implement the systems changes required to adopt the new rules within GDAR were capital spending. Within the revenue requirement calculation, the typical items included in a cost of service revenue requirement such as depreciation, total return on rate base including interest, equity and taxes, and other operating revenues and costs are being requested for recovery. The Company has used the 2013 actual required capital structure within the revenue requirement calculation.

5. The Company is proposing to credit to ratepayers $0.075 million as part of the requested one time rate rider adjustment in October 2014, as shown in the proposed clearance balances at Exhibit B, Tab 1, Schedule 1, page 2, Columns 3 and 4. This amount represents the 2013 revenue requirement associated with the capital spending to accommodate the LICSR changes. There will also be amounts recorded in relation to this spending within the GDARCDA for 2014 to 2018. Those amounts will be higher, because the 2013 amount takes account of a Capital Cost Allowance ("CCA") tax benefit that does not repeat in subsequent years.

6. The determination of the 2013 GDAR revenue requirement deferral account amount and related costs is shown in pages 3 through 7 of this schedule.

Witnesses: K. Culbert
K. Lakatos-Hayward
S. McGill
R. Small

ONTARIO UTILITY CAPITAL STRUCTURE
2013 GDARCDA IMPACTS

2013 Actual Capital Structure

Line No.		Col. 1 Component	Col. 2 Indicated Cost Rate	Col. 3 Return Component
		%	%	%
1.	Long-term debt	56.16	5.84	3.28
2.	Short-term debt	5.51	1.11	0.06
3.		61.67		3.34
4.	Preference shares	2.33	2.40	0.06
5.	Common equity	36.00	8.93	3.21
6.		100.00		6.61

	($000's)	2013
7.	Ontario Utility Income	70.9
8.	Rate base	238.4
9.	Indicated rate of return	29.74 %
10.	(Def.) / suff. in rate of return	23.13 %
11.	Net (def.) / suff.	55.1
12.	Gross (def.) / suff.	75.0

ONTARIO UTILITY RATE BASE
2013 GDARCDA IMPACTS

($000's)

Line No.		2013
	Property, plant, and equipment	
1.	Cost or redetermined value	260.1
2.	Accumulated depreciation	(21.7)
3.		238.4
	Allowance for working capital	
4.	Accounts receivable merchandise finance plan	-
5.	Accounts receivable rebillable projects	-
6.	Materials and supplies	-
7.	Mortgages receivable	-
8.	Customer security deposits	-
9.	Prepaid expenses	-
10.	Gas in storage	-
11.	Working cash allowance	-
12.		-
13.	Ontario utility rate base	238.4

ONTARIO UTILITY INCOME
2013 GDARCDA IMPACTS

($000's)

Line No.		2013
	Revenue	
1.	Gas sales	-
2.	Transportation of gas	-
3.	Transmission and compression	-
4.	Other operating revenue	-
5.	Other income	-
6.	Total revenue	-
	Costs and expenses	
7.	Gas costs	-
8.	Operation and Maintenance	-
9.	Depreciation and amortization	47.3
10.	Municipal and other taxes	-
11.	Total costs and expenses	47.3
12.	Utility income before inc. taxes	(47.3)
	Income taxes	
13.	Excluding interest shield	(116.1)
14.	Tax shield on interest expense	(2.1)
15.	Total income taxes	(118.2)
16.	Ontario utility net income	70.9

ONTARIO UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE
2013 GDARCDA IMPACTS

($000's)

Line No.		2013
1.	Utility income before income taxes	(47.3)
	Add Backs	
2.	Depreciation and amortization	47.3
3.	Large corporation tax	-
4.	Other non-deductible items	-
5.	Any other add back(s)	-
6.	Total added back	47.3
7.	Sub total - pre-tax income plus add backs	-
	Deductions	
8.	Capital cost allowance - Federal	438.2
9.	Capital cost allowance - Provincial	438.2
10.	Items capitalized for regulatory purposes	-
11.	Deduction for "grossed up" Part V1.1 tax	-
12.	Amortization of share and debt issue expense	-
13.	Amortization of cumulative eligible capital	-
14.	Amortization of C.D.E. & C.O.G.P.E.	-
15.	Any other deduction(s)	-
16.	Total Deductions - Federal	438.2
17.	Total Deductions - Provincial	438.2
18.	Taxable income - Federal	(438.2)
19.	Taxable income - Provincial	(438.2)
20.	Income tax provision - Federal	(65.7)
21.	Income tax provision - Provincial	(50.4)
22.	Income tax provision - combined	(116.1)
23.	Part V1.1 tax	-
24.	Investment tax credit	-
25.	Total taxes excluding tax shield on interest expense	(116.1)
	Tax shield on interest expense	
26.	Rate base as adjusted	238.4
27.	Return component of debt	3.34%
28.	Interest expense	8.0
29.	Combined tax rate	26.500%
30.	Income tax credit	(2.1)
31.	Total income taxes	(118.2)

ONTARIO UTILITY REVENUE REQUIREMENT
2013 GDARCDA IMPACTS

($000's)

Line No.		2013
	Cost of capital	
1.	Rate base	238.4
2.	Required rate of return	6.61%
3.	Cost of capital	15.8
	Cost of service	
4.	Gas costs	-
5.	Operation and Maintenance	-
6.	Depreciation and amortization	47.3
7.	Municipal and other taxes	-
8.	Cost of service	47.3
	Misc. & Non-Op. Rev	
9.	Other operating revenue	-
10.	Other income	-
11.	Misc, & Non-operating Rev.	-
	Income taxes on earnings	
12.	Excluding tax shield	(116.1)
13.	Tax shield provided by interest expense	(2.1)
14.	Income taxes on earnings	(118.2)
	Taxes on (def) / suff.	
15.	Gross (def.) / suff.	75.0
16.	Net (def.) / suff.	55.1
17.	Taxes on (def.) / suff.	(19.9)
18.	Revenue requirement	(75.0)
	Revenue at existing Rates	
19.	Gas sales	0.0
20.	Transportation service	0.0
21.	Transmission, compression and storage	0.0
22.	Rounding adjustment	0.0
23.	Revenue at existing rates	0.0
24.	Gross revenue (def.) / suff.	75.0

2013 ONTARIO HEARING COST VARIANCE ACCOUNT
REQUESTED FOR CLEARANCE OCTOBER 1, 2014

1. The 2013 Ontario Hearing Costs Variance Account ("OHCVA") was approved by the Board within the EB-2011-0354 Final Rate Order at Appendix D, page 19. The description and scope of the 2013 account is to recognize and record any variance between the actual costs incurred by the Company in relation to 2013 regulatory proceedings, stakeholder consultatives, Board costs and related expenses versus the amount of $7,342,500 as approved for recovery in rates within the 2013 Settlement Agreement.

2. The table presented on page 2 shows the variances in the type of costs approved within the $7.3 million Ontario hearing cost budget for the fiscal year 2013 which contribute to a total credit amount to be credited to ratepayers in the amount of $(252,900).

Witnesses: K. Culbert
R. Small

Enbridge Gas Distribution Inc.
2013 Regulatory Proceeding Costs

Line No.	2013 Test Year Rate Proceeding Costs		Col. 1 2013 Approved / Budgeted Regulatory Costs ($000's)	Col. 2 Actual Regulatory Costs Incurred as at 30-Apr-14 ($000's)	Col. 3 Variance (over) / under ($000's)
1.	Legal		900.0	1,316.7	(416.7)
2.	Intervenor		900.0	884.1	15.9
3.	Ontario Energy Board		3,250.0	2,584.9	665.1
4.	Consultants	(note 1)	1,100.0	1,114.5	(14.5)
5.	Transcripts, newspaper notices, printing, other		392.5	238.8	153.7
6.	Sub-total		6,542.5	6,139.0	403.5
7.	Other proceedings & consultatives	(note 2)	800.0	956.6	(156.6)
8.	Actual versus OHCVA threshold variance		7,342.5	7,095.6	246.9

Note 1: Consultant costs broken down as follows:

Concentric Energy Advisors Inc. - Benchmarking / Capital Structure	771.0
Mercer Ltd. - Compensation Study / Pension Estimates	153.6
Gannett Flemming Inc. - Depreciation Study	58.7
Other	131.2
	1,114.5

Note 2: Other proceedings & consultatives:

MNP LLP - RCAM Update Study	512.6
Elenchus - CAM/RCAM Consultatives and Process	153.8
KPMG LLP - IFRS/USGAAP Benchmarking Study	100.0
Black & Veatch - Storage Cost Allocations	71.7
Other	118.5
	956.6

Witnesses: K. Culbert
R. Small

2014 TRANSITION IMPACT OF ACCOUNTING CHANGES DEFERRAL ACCOUNT REQUESTED FOR CLEARANCE OCTOBER 1, 2014

1. The Transition Impact of Accounting Changes Deferral Account ("TIACDA") was approved by the Board within the EB-2011-0354 Final Rate Order at Appendix D, page 22. In that proceeding, the Board approved recovery of an originally estimated amount of $90 million, spread evenly at an amount of $4.5 million per year over 20 years commencing in 2013. The final amount recorded in the TIACDA as of the end of 2012 was $88.7 million. In the 2012 Earnings Sharing Mechanism and clearance of deferral and variance accounts proceeding (EB-2013-0046), the Board approved recovery of the 2013 fiscal year TIACDA at an amount of $4.436 million which represented one twentieth of the final $88.7 million amount recorded in the TIACDA.

2. Enbridge is now seeking recovery in fiscal 2014 of a 2014 TIACDA amount of $4.436 million, which represents the second year of the Board Approved amount for recovery of $88.7 million over twenty years which commenced in 2013.

3. As per the approved description and scope of the account, interest is not applicable to the balances to be cleared from the TIACDA.

Witnesses: K. Culbert
R. Small

POST-RETIREMENT TRUE-UP VARIANCE ACCOUNT

1. In the 2013 Board-approved EB-2011-0354 Settlement Agreement (Exhibit N1-1-1, Issues D1 and DV1), Enbridge was granted approval to establish a Post-Retirement True-up Variance Account ("PTUVA"). The purpose of the PTUVA is to record the differences between the 2013 forecast pension and post-employment benefit expenses of $42.8 million and the actual pension and post-employment benefit expenses (both determined on an accrual basis).

2. As of December 31, 2013 the actual pension and post-employment benefit ("OPEB") expense was $46.1 million, as calculated by Mercer. A breakdown of the $46.1 million is as follows:

	$ million
Registered Pension Plan (RPP)	36.9
Supplementary Executive Retirement Plan	0.9
Supplementary Pension Plan	1.3
Defined contribution	1.0
Total Pension expense	40.1
OPEB expense	6.0
Total pension and OPEB expense	46.1

3. Please refer to Appendix 1 for an extract of the 2013 Final Accounting Mercer Reports that supports the figures above.

4. Therefore, the PTUVA balance as of December 31, 2013 is $3.3 million, which is the difference between the Board-approved forecast of $42.8 million and the actual expense of $46.1 million. The Company is requesting to recover and clear this balance within this proceeding.

Witnesses: J. Shem
S. Trozzi

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Disclosure Information by Participating Employer for Fiscal Year Ending December 31, 2013
Preliminary US GAAP - January 17, 2014
Enbridge Gas Distribution Pension Plans - RPP

	Enbridge Gas Distribution Inc.	Gazifere Inc.	Enbridge Gas New Brunswick Inc.	
F. Components of net periodic benefit cost				
Service cost	23,330,100	655,300	941,500	24,926,900
Interest cost	36,067,500	649,500	450,400	37,167,400
Expected return on plan assets	(50,020,600)	(807,500)	(440,600)	(51,268,700)
Amortization of initial net obligation (asset)	-	-	-	-
Amortization of prior service cost	1,195,700	11,400	5,800	1,212,900
Amortization of net (gain) loss	26,228,300	393,700	246,300	26,868,300
Net periodic benefit cost	36,801,000	902,400	1,203,400	38,906,800
G. Changes recognized in other comprehensive income				
Changes in plan assets and benefit obligations recognized in other comprehensive income				
New prior service cost	-	-	-	-
Net loss (gain) arising during the year	(82,483,200)	(1,657,900)	(2,253,100)	(86,394,200)
Amounts recognized as a component of net periodic benefit cost				
Amortization or curtailment recognition of prior service credit (cost)	(1,195,700)	(11,400)	(5,800)	(1,212,900)
Amortization or settlement recognition of net gain (loss)	(26,228,300)	(393,700)	(246,300)	(26,868,300)
Total recognized in other comprehensive loss (income)	(109,907,200)	(2,063,000)	(2,505,200)	(114,475,400)
Total recognized in net periodic benefit and other comprehensive loss (income)	(73,106,200)	(1,160,600)	(1,301,800)	(75,568,600)
Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year				
Initial net asset (obligation)	-	-	-	-
Prior service credit (cost)	-	-	-	-
Net gain (loss)	(15,416,800)	(191,300)	(22,300)	(15,630,400)
H. Weighted-average assumptions to determine benefit obligations				
Discount rate	5.00%	5.00%	5.00%	5.00%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%
Measurement date	31-Dec-2013	31-Dec-2013	31-Dec-2013	31-Dec-2013
I. Assumptions to determine net cost				
Discount rate	4.30%	4.30%	4.30%	4.30%
Expected return on assets	6.75%	6.75%	6.75%	6.75%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%
J. Additional year-end information				
Required information for all defined benefit plans				
Accumulated benefit obligation	766,605,700	13,069,100	7,353,000	787,027,800
Sensitivity to key assumptions for pension plans				
Sensitivity to key assumptions				
a. Half a percent decrease in expected return on assets				
i. Effect on pension expense	3,705,300	59,800	32,600	3,797,700
ii. Effect on year-end benefit obligation	-	-	-	-
b. Half a percent decrease in discount rate				
i. Effect on pension expense	6,860,000	270,200	166,600	7,296,800
ii. Effect on year-end benefit obligation	58,547,300	1,420,100	736,000	60,703,400
c. Half a percent decrease in rate of salary increase				
i. Effect on pension expense	(3,034,900)	(79,500)	(55,200)	(3,169,600)
ii. Effect on year-end benefit obligation	(7,858,600)	(378,900)	(167,700)	(8,405,200)
K. Additional year-end information for plans with accumulated benefit obligations in excess of plan assets				
Projected benefit obligation	-	-	8,621,500	8,621,500
Accumulated benefit obligation	-	-	7,353,000	7,353,000
Fair value of plan assets	-	-	6,341,100	6,341,100
L. Additional year-end information for plans with projected benefit obligations in excess of plan assets				
Projected benefit obligation	825,707,600	15,020,900	8,621,500	849,350,000
Fair value of plan assets	815,296,600	13,208,500	6,341,100	834,846,200

Accounting Disclosure for Enbridge Employee Services, Inc. (Post-FAS 158Amounts only)

Plan ID Number:	1		2		3	
Plan Name:	Pension Plan for Employees of Enbridge Gas Distribution Inc. and Affiliates		Supplemental Executive Retirement Plan of Enbridge Gas Distribution and Affiliates		Supplementary Senior Executive Retirement Plan of Enbridge Gas Distribution Inc.	
Country	Canada	Canada	Canada	Canada	Canada	Canada
Fiscal year ending on	12/31/2013	12/31/2012	12/31/2013	12/31/2012	12/31/2013	12/31/2012
D. Amounts recognized on the consolidated balance sheet position consists of						
1. Noncurrent assets	-	-	2,006,800	133,700	3,377,100	2,925,000
2. Current liabilities	-	-	-	-	-	-
3. Noncurrent liabilities	(14,503,800)	(126,450,900)	-	-	-	-
4. Net amount [asset (obligation)] recognized in statement of financial position	(14,503,800)	(126,450,900)	2,006,800	133,700	3,377,100	2,925,000
E. Reconciliation of amounts recognized in statement of financial position						
1. Initial net asset(obligation)	-	-	-	-	-	-
2. Prior service credit (cost)	-	(1,212,900)	-	-	-	-
3. Net gain (loss)	(250,928,800)	(364,191,300)	(3,336,700)	(5,400,000)	(209,300)	(618,100)
4. Accumulated other comprehensive income (loss)	(250,928,800)	(365,404,200)	(3,336,700)	(5,400,000)	(209,300)	(618,100)
5. Accumulated contributions in excess of net periodic benefit cost	236,425,000	238,953,300	5,343,500	5,533,700	3,586,400	3,543,100
6. Net amount [surplus (deficit)] recognized in statement of financial position	(14,503,800)	(126,450,900)	2,006,800	133,700	3,377,100	2,925,000
F. Components of net periodic benefit cost						
1. Service cost	24,926,900	21,745,100	-	-	-	-
2. Interest cost	37,167,400	36,482,900	649,200	656,900	196,600	250,900
3. Expected return on plan assets	(51,268,700)	(49,606,000)	(497,500)	(492,900)	(239,900)	(239,900)
4. Amortization of initial net obligation (asset)	-	-	-	-	-	-
5. Amortization of prior service cost	1,212,900	1,219,600	-	38,200	-	-
6. Amortization of net (gain) loss	26,868,300	28,302,000	778,500	882,700	-	62,600
7. Curtailment (gain) / loss recognized	-	-	-	-	-	-
8. Settlement (gain) / loss recognized	-	-	-	-	-	-
9. Special termination benefit recognized	-	-	-	-	-	-
10. Net periodic benefit cost	38,906,800	38,143,600	930,200	1,084,900	(43,300)	73,600
G. Changes recognized in other comprehensive income						
Changes in plan assets and benefit obligations recognized in other comprehensive income						
1. New prior service cost	-	-	-	-	-	-
2. Net loss (gain) arising during the year*	(86,394,200)	23,086,100	(1,284,800)	916,000	(408,800)	(1,012,900)
3. Effect of exchange rates on amounts included in AOCI	-	-	-	-	-	-
Amounts recognized as a component of net periodic benefit cost						
4. Amortization, settlement or curtailment recognition of net transition asset (obligation)	-	-	-	-	-	-
5. Amortization or curtailment recognition of prior service credit (cost)	(1,212,900)	(1,219,600)	-	(38,200)	-	-
6. Amortization or settlement recognition of net gain (loss)	(26,868,300)	(28,302,000)	(778,500)	(882,700)	-	(62,600)
7. Total recognized in other comprehensive loss (income)	(114,475,400)	(6,435,500)	(2,063,300)	(4,900)	(408,800)	(1,075,500)
8. Total recognized in net periodic benefit and other comprehensive loss (income)	(75,568,600)	31,708,100	(1,133,100)	1,080,000	(452,100)	(1,001,900)

**Includes curtailment gains not recognized as a component of net periodic cost*

Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year						
9. Initial net asset (obligation)	-		-		-	
10. Prior service credit (cost)	-		-		-	
11. Net gain (loss)	(15,630,400)		(369,000)		-	
	(15,630,400)		(369,000)		-	

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Disclosure Information by Participating Employer for Fiscal Year Ending December 31, 2013

Final US GAAP - January 17, 2014

Enbridge Inc. Pension Plans - SPP

	Enbridge Inc.	Enbridge Pipelines Inc.	Enbridge Pipelines (Athabasca) Inc.	Enbridge Technology Inc.	Enbridge International Inc.	Enbridge Saskatchewan Operating Services Inc.	Enbridge Operational Services Inc.	Enbridge Gas Distribution Inc.	Enbridge Gas New Brunswick Inc.	Tidal Energy Marketing Inc.	Total
A. Change in benefit obligation											
Benefit obligation at beginning of year	87,060,300	44,983,100	65,000	445,700	3,272,900	531,300	-	10,689,900	241,300	834,400	148,123,900
Service cost	4,421,900	3,295,100	21,100	-	295,900	34,300	-	1,103,200	29,600	229,700	9,430,800
Interest cost	3,683,500	1,903,200	2,800	18,900	138,500	22,500	-	452,300	10,200	35,300	6,267,200
Employee contributions	-	-	-	-	-	-	-	-	-	-	-
Plan amendments	21,700	-	-	-	-	-	-	-	-	-	21,700
Benefits paid	(3,516,900)	(873,700)	-	-	-	-	-	(176,400)	-	(428,100)	(4,995,100)
Net transfer in (out)	481,800	625,400	-	-	(288,900)	(53,600)	-	(487,900)	(276,800)	-	-
Actuarial loss (gain)	2,366,700	3,849,500	23,600	81,900	(312,900)	158,000	-	1,381,000	(4,300)	(86,900)	7,456,600
Benefit obligation at end of year	94,519,000	53,782,600	112,500	546,500	3,105,500	692,500	-	12,962,100	-	584,400	166,305,100
B. Change in plan assets											
Fair value of plan assets at beginning of year	83,245,700	31,584,600	61,300	510,200	5,025,100	100,000	115,700	11,027,000	430,200	1,054,200	133,154,000
Actual return on plan assets	13,119,700	5,457,800	12,900	103,000	984,700	21,100	23,000	2,030,600	69,100	(291,000)	21,530,900
Employer contributions	12,058,400	3,197,300	21,100	52,300	166,200	36,700	-	1,787,200	-	257,200	17,576,400
Employee contributions	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(3,516,900)	(873,700)	-	-	-	-	-	(176,400)	-	(428,100)	(4,995,100)
DC contributions paid from DB surplus	-	-	-	-	-	-	-	-	-	-	-
Net transfer in (out)	440,200	484,200	-	-	(268,400)	-	-	(413,600)	(242,400)	-	-
Fair value of plan assets at end of year	105,347,100	39,850,200	95,300	665,500	5,907,600	157,800	138,700	14,254,800	256,900	592,300	167,266,200
C. Reconciliation of funded status											
Fair value of plan assets	105,347,100	39,850,200	95,300	665,500	5,907,600	157,800	138,700	14,254,800	256,900	592,300	167,266,200
Benefit obligations	94,519,000	53,782,600	112,500	546,500	3,105,500	692,500	-	12,962,100	-	584,400	166,305,100
Net asset (obligation) recognized in statement of financial position	10,828,100	(13,932,400)	(17,200)	119,000	2,802,100	(534,700)	138,700	1,292,700	256,900	7,900	961,100
D. Amounts recognized on the consolidated balance sheet position consists of											
Noncurrent assets	10,828,100	-	-	119,000	2,802,100	-	138,700	1,292,700	256,900	7,900	15,445,400
Current liabilities	-	-	-	-	-	-	-	-	-	-	-
Noncurrent liabilities	-	(13,932,400)	(17,200)	-	-	(534,700)	-	-	-	-	(14,484,300)
Net asset (obligation) recognized in statement of financial position	10,828,100	(13,932,400)	(17,200)	119,000	2,802,100	(534,700)	138,700	1,292,700	256,900	7,900	961,100
E. Reconcilation of amounts recognized in statement of financial position											
Initial net asset (obligation)	-	-	-	-	-	-	-	-	-	-	-
Prior service credit (cost)	(21,700)	-	-	-	-	-	-	-	-	-	(21,700)
Net gain (loss)	(33,106,200)	(18,140,700)	(81,400)	(169,200)	(893,200)	(293,400)	(19,700)	(4,751,200)	(160,100)	(426,600)	(58,041,700)
Accumulated other comprehensive income (loss)	(33,127,900)	(18,140,700)	(81,400)	(169,200)	(893,200)	(293,400)	(19,700)	(4,751,200)	(160,100)	(426,600)	(58,063,400)
Accumulated contributions in excess of net periodic benefit cost	43,956,000	4,208,300	64,200	288,200	3,695,300	(241,300)	158,400	6,043,900	417,000	434,500	59,024,500
Net asset (obligation) recognized in statement of financial position	10,828,100	(13,932,400)	(17,200)	119,000	2,802,100	(534,700)	138,700	1,292,700	256,900	7,900	961,100
F. Components of net periodic benefit cost											
Service cost	4,421,900	3,295,100	21,100	-	295,900	34,300	-	1,103,200	29,600	229,700	9,430,800
Interest cost	3,683,500	1,903,200	2,800	18,900	138,500	22,500	-	452,300	10,200	35,300	6,267,200
Expected return on plan assets	(4,705,800)	(1,728,000)	(3,700)	(28,400)	(275,000)	(5,600)	(6,200)	(615,200)	(23,600)	(60,800)	(7,452,300)
Amortization of initial net obligation (asset)	-	-	-	-	-	-	-	-	-	-	-
Amortization of prior service cost	26,000	10,000	-	-	4,000	-	-	9,500	500	-	50,000
Amortization of net (gain) loss	2,760,400	1,226,000	5,500	10,100	128,100	8,900	2,300	333,900	15,100	5,100	4,495,400
Net periodic benefit cost	6,186,000	4,706,300	25,700	600	291,500	60,100	(3,900)	1,283,700	31,800	209,300	12,791,100
Headcounts for expense1											
EI SPP (Only Senior Management Employees)	59	60	1	-	6	1	-	31	1	5	164
[1] Note the 2013 expense is based on headcount as at December 31, 2011											
G. Changes recognized in other comprehensive income											
Changes in plan assets and benefit obligations recognized in other comprehensive income											
New prior service cost	21,700	-	-	-	-	-	-	-	-	-	21,700
Net loss (gain) arising during the year	(6,047,200)	119,700	14,400	7,300	(1,022,600)	142,500	(16,800)	(34,400)	(49,800)	264,900	(6,622,000)
Amounts recognized as a component of net periodic benefit cost											0
Amortization or curtailment recognition of prior service credit (cost)	(26,000)	(10,000)	-	-	(4,000)	-	-	(9,500)	(500)	-	(50,000)
Amortization or settlement recogntion of net gain (loss)	(2,760,400)	(1,226,000)	(5,500)	(10,100)	(128,100)	(8,900)	(2,300)	(333,900)	(15,100)	(5,100)	(4,495,400)
Total recognized in other comprehensive loss (income)	(8,811,900)	(1,116,300)	8,900	(2,800)	(1,154,700)	133,600	(19,100)	(377,800)	(65,400)	259,800	(11,145,700)
Total recognized in net periodic benefi and other comprehensive loss (income)	(2,625,900)	3,590,000	34,600	(2,200)	(863,200)	193,700	(23,000)	905,900	(33,600)	469,100	1,645,400
Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year											
Initial net asset (obligation)	-	-	-	-	-	-	-	-	-	-	-
Prior service credit (cost)	(1,800)	-	-	-	-	-	-	-	-	-	(1,800)
Net gain (loss)	(1,827,700)	(1,033,400)	(5,700)	(8,300)	(24,500)	(18,100)	(500)	(269,300)	(10,900)	(29,700)	(3,228,100)

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Disclosure Information by Participating Employer for Fiscal Year Ending December 31, 2013

Final US GAAP - January 17, 2014

Enbridge Inc. Pension Plans - RPP

	Enbridge Inc.	Enbridge Pipelines Inc.	Enbridge Pipelines (Athabasca) Inc.	Enbridge Technology Inc.	Enbridge International Inc.	Enbridge Saskatchewan Operating Services Inc.	Enbridge Operational Services Inc.	Enbridge Gas Distribution Inc.	Enbridge Gas New Brunswick Inc.	Tidal Energy Marketing Inc.	Total
A. Change in benefit obligation											
Benefit obligation at beginning of year	74,293,600	438,908,800	8,114,300	5,584,900	5,125,600	12,796,500	3,149,200	6,036,000	251,600	2,746,000	557,006,500
Service cost	9,934,300	35,316,500	990,400	294,000	432,400	1,521,200	316,200	-	-	799,900	49,604,900
Interest cost	3,160,500	18,671,600	345,200	237,600	218,000	544,400	134,000	256,800	10,700	116,800	23,695,600
Employee contributions	-	-	-	-	-	-	-	-	-	-	-
Plan amendments	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(2,399,900)	(16,442,300)	(74,700)	(5,800)	(39,000)	(177,700)	(79,000)	(131,500)	-	(484,700)	(19,834,600)
Net transfer in (out)	(828,700)	2,696,400	839,700	(720,400)	(1,046,800)	(267,300)	(60,800)	(476,300)	(135,800)	-	-
Actuarial loss (gain)	(4,807,800)	(22,226,300)	(317,100)	(417,500)	(655,700)	(371,000)	(344,300)	(281,600)	(20,800)	(553,500)	(29,995,600)
Benefit obligation at end of year	79,352,000	456,924,700	9,897,800	4,972,800	4,034,500	14,046,100	3,115,300	5,403,400	105,700	2,624,500	580,476,800
B. Change in plan assets											
Fair value of plan assets at beginning of year	56,352,300	332,392,400	5,574,700	4,023,900	4,129,800	8,987,900	1,586,400	5,347,100	189,500	1,930,000	420,514,000
Actual return on plan assets	9,457,200	53,775,500	1,031,600	591,500	584,000	1,521,600	271,400	796,200	19,300	314,600	68,362,900
Employer contributions	12,760,600	50,982,000	1,398,100	389,500	521,300	2,113,200	458,100	379,800	8,700	764,000	69,775,300
Employee contributions	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(2,399,900)	(16,442,300)	(74,700)	(5,800)	(39,000)	(177,700)	(79,000)	(131,500)	-	(484,700)	(19,834,600)
DC contributions paid from DB surplus	-	-	-	-	-	-	-	-	-	-	-
Net transfer in (out)	(645,300)	2,118,400	674,900	(542,000)	(886,100)	(208,800)	(40,900)	(362,800)	(107,400)	-	-
Fair value of plan assets at end of year	75,524,900	422,826,000	8,604,600	4,457,100	4,310,000	12,236,200	2,196,000	6,028,800	110,100	2,523,900	538,817,600
C. Reconciliation of funded status											
Market value of plan assets	75,524,900	422,826,000	8,604,600	4,457,100	4,310,000	12,236,200	2,196,000	6,028,800	110,100	2,523,900	538,817,600
Benefit obligations	79,352,000	456,924,700	9,897,800	4,972,800	4,034,500	14,046,100	3,115,300	5,403,400	105,700	2,624,500	580,476,800
Net asset (obligation) recognized in statement of financial position	(3,827,100)	(34,098,700)	(1,293,200)	(515,700)	275,500	(1,809,900)	(919,300)	625,400	4,400	(100,600)	(41,659,200)
D. Amounts recognized on the consolidated balance sheet position consists of											
Noncurrent assets	-	-	-	-	275,500	-	-	625,400	4,400	-	905,300
Current liabilities	-	-	-	-	-	-	-	-	-	-	-
Noncurrent liabilities	(3,827,100)	(34,098,700)	(1,293,200)	(515,700)	-	(1,809,900)	(919,300)	-	-	(100,600)	(42,564,500)
Net asset (obligation) recognized in statement of financial position	(3,827,100)	(34,098,700)	(1,293,200)	(515,700)	275,500	(1,809,900)	(919,300)	625,400	4,400	(100,600)	(41,659,200)
E. Reconciliation of amounts recognized in statements of financial position											
Initial net asset (obligation)	-	-	-	-	-	-	-	-	-	-	-
Prior service credit (cost)	(11,300)	(344,500)	-	(2,300)	(4,500)	(2,300)	-	(2,300)	-	-	(367,200)
Net gain (loss)	(18,452,100)	(120,877,000)	(2,144,500)	(612,800)	(886,700)	(2,953,700)	(766,700)	(1,752,200)	(62,600)	(185,800)	(148,694,100)
Accumulated other comprehensive income (loss)	(18,463,400)	(121,221,500)	(2,144,500)	(615,100)	(891,200)	(2,956,000)	(766,700)	(1,754,500)	(62,600)	(185,800)	(149,061,300)
Accumulated contributions in excess of net periodic benefit cost	14,636,300	87,122,800	851,300	99,400	1,166,700	1,146,100	(152,600)	2,379,900	67,000	85,200	107,402,100
Net asset (obligation) recognized in statement of financial position	(3,827,100)	(34,098,700)	(1,293,200)	(515,700)	275,500	(1,809,900)	(919,300)	625,400	4,400	(100,600)	(41,659,200)
F. Components of net periodic benefit cost											
Service cost	9,934,300	35,316,500	990,400	294,000	432,400	1,521,200	316,200	-	-	799,900	49,604,900
Interest cost	3,160,500	18,671,600	345,200	237,600	218,000	544,400	134,000	256,800	10,700	116,800	23,695,600
Expected return on plan assets	(4,223,200)	(24,226,200)	(412,600)	(291,200)	(306,200)	(673,100)	(121,100)	(386,400)	(13,700)	(154,200)	(30,807,900)
Amortization of initial net obligation (asset)	-	-	-	-	-	-	-	-	-	-	-
Amortization of prior service cost	5,000	153,100	-	1,000	2,000	1,000	-	1,000	-	-	163,100
Amortization of net (gain) loss	1,909,700	11,673,800	205,700	70,000	118,600	262,300	85,800	166,800	5,800	56,700	14,555,200
Net periodic benefit cost	10,786,300	41,588,800	1,128,700	311,400	464,800	1,655,800	414,900	38,200	2,800	819,200	57,210,900
Headcounts for expense1											
EI RPP - DB service cost provision	345	1,479	53	10	13	78	16	-	-	27	2,021

[1] Note the 2013 expense is based on headcount as at December 31, 2011

	Enbridge Inc.	Enbridge Pipelines Inc.	Enbridge Pipelines (Athabasca) Inc.	Enbridge Technology Inc.	Enbridge International Inc.	Enbridge Saskatchewan Operating Services Inc.	Enbridge Operational Services Inc.	Enbridge Gas Distribution Inc.	Enbridge Gas New Brunswick Inc.	Tidal Energy Marketing Inc.	Total
G. Changes recognized in other comprehensive income											
Changes in plan assets and benefit obligations recognized in other comprehensive income											
New prior service cost	-	-	-	-	-	-	-	-	-	-	-
Net loss (gain) arising during the year	(10,041,800)	(51,775,600)	(936,100)	(717,800)	(933,500)	(1,219,500)	(494,600)	(691,400)	(26,400)	(713,900)	(67,550,600)
Amounts recognized as a component of net periodic benefit cost											
Amortization or curtailment recognition of prior service credit (cost)	(5,000)	(153,100)	-	(1,000)	(2,000)	(1,000)	-	(1,000)	-	-	(163,100)
Amortization or settlement recogntion of net gain (loss)	(1,909,700)	(11,673,800)	(205,700)	(70,000)	(118,600)	(262,300)	(85,800)	(166,800)	(5,800)	(56,700)	(14,555,200)
Total recognized in other comprehensive loss (income)	(11,956,500)	(63,602,500)	(1,141,800)	(788,800)	(1,054,100)	(1,482,800)	(580,400)	(859,200)	(32,200)	(770,600)	(82,268,900)
Total recognized in net periodic benefi and other comprehensive loss (income)	(1,170,200)	(22,013,700)	(13,100)	(477,400)	(589,300)	173,000	(165,500)	(821,000)	(29,400)	48,600	(25,058,000)

MERCER

Disclosure Information by Participating Employer for Fiscal Year Ending December 31, 2013
Preliminary US GAAP - January 17, 2014
Enbridge Gas Distribution Pension Plans - RPP

	Enbridge Gas Distribution Inc.	Gazifere Inc.	Enbridge Gas New Brunswick Inc.	
N. Accumulated contributions in excess of net periodic benefit cost				
Amount as of beginning of year	238,092,800	1,862,400	(1,001,900)	238,953,300
Net periodic pension (cost) income for fiscal year	(36,801,000)	(902,400)	(1,203,400)	(38,906,800)
Employer contributions made in fiscal year (excludes contributions made between measurement year end and fiscal year end)	34,851,700	740,600	786,200	36,378,500
Benefits paid directly by company in the fiscal year (excludes contributions made between measurement year end and fiscal year end)	-	-	-	-
FAS 88 (expense) income	-	-	-	-
Business combinations	(257,500)	20,200	237,300	-
Plan combinations	-	-	-	-
Adjustment to match local books	-	-	-	-
Exchange rate adjustment	-	-	-	-
Contributions and direct benefit payments made between measurement date and fiscal year end	-	-	-	-
Amount as of end of year	235,886,000	1,720,800	(1,181,800)	236,425,000
O. Reconciliation of prior service cost (credit)				
Amount as disclosed as of prior year end	1,195,700	11,400	5,800	1,212,900
Amounts recognized as a component of net periodic benefit cost				
Amortization	(1,195,700)	(11,400)	(5,800)	(1,212,900)
Effect of curtailment	-	-	-	-
Total amount recognized as a component of net periodic benefit cost	(1,195,700)	(11,400)	(5,800)	(1,212,900)
Changes in plan assets and benefit obligations recognized in other comprehensive income				
Plan amendments	-	-	-	-
Other changes (adjustment to accumulated comprehensive income, retained earnings)				
Plan combinations	-	-	-	-
Difference between prior year end and beginning of current year	-	-	-	-
Total amount recognized as other change in accumulated other comprehensive income	-	-	-	-
Amount at end of year	-	-	-	-
P. Reconciliation of net (gain) loss				
Amount as disclosed as of prior year end	355,008,500	5,584,800	3,598,000	364,191,300
Amounts recognized as a component of net periodic benefit cost				
Amortization	(26,228,300)	(393,700)	(246,300)	(26,868,300)
Effect of settlement	-	-	-	-
Total amount recognized as a component of net periodic benefit cost	(26,228,300)	(393,700)	(246,300)	(26,868,300)
Changes in plan assets and benefit obligations recognized in other comprehensive income				
Liability experience	(53,407,800)	(1,190,400)	(2,048,600)	(56,646,800)
Asset experience	(29,075,400)	(467,500)	(204,500)	(29,747,400)
Effect of curtailment	-	-	-	-
Extraordinary event that adjusts assets	-	-	-	-
Total amount recognized as a change in plan assets and benefit obligations	(82,483,200)	(1,657,900)	(2,253,100)	(86,394,200)
Other changes (adjustment to accumulated comprehensive income, retained earnings)				
Plan combinations	-	-	-	-
Adjustment to match local books	-	-	-	-
Difference between prior year end and beginning of current year	-	-	-	-
Difference between calculated year-end gain/loss and amount using events that occurred during the year	-	-	-	-
Total amount recognized as other change in accumulated other comprehensive income	-	-	-	-
Exchange rate adjustment		-	-	-
Amount at end of year	246,297,000	3,533,200	1,098,600	250,928,800
Actual net return on assets assuming middle of period cash flows	10.73%	10.80%	10.96%	10.73%
Q. DC Current service cost	1,032,000	59,200	48,300	1,139,500
Projected DC company contributions for fiscal year ending:				
31-Dec-2014 :	1,068,100	61,200	50,000	1,179,300
31-Dec-2015 :	1,105,500	63,400	51,800	1,220,700
31-Dec-2016 :	1,144,200	65,600	53,600	1,263,400
31-Dec-2017 :	1,184,200	67,900	55,500	1,307,600
31-Dec-2018 :	1,225,700	70,300	57,400	1,353,400
31-Dec-2019 :	1,268,600	72,700	59,400	1,400,700
31-Dec-2020 :	1,313,000	75,300	61,500	1,449,800
31-Dec-2021 :	1,358,900	77,900	63,700	1,500,500
31-Dec-2022 :	1,406,500	80,600	65,900	1,553,000
31-Dec-2023 :	1,455,700	83,400	68,200	1,607,300

Disclosure Information by Participating Employer for Fiscal Year Ending December 31, 2013

US GAAP - January 17, 2014

Enbridge Gas Distribution Non-Pension Post Retirement Benefit Plan

	Enbridge Gas Distribution Inc.	Gazifere Inc.	Enbridge Gas New Brunswick Inc.	Total
Reconcilation of amounts recognized in statement of financial position				
Initial net asset (obligation)	-	-	-	-
Prior service credit (cost)	(1,952,000)	(33,000)	(15,000)	(2,000,000)
Net gain (loss)	1,962,000	(429,000)	116,000	1,649,000
Accumulated other comprehensive income (loss)	10,000	(462,000)	101,000	(351,000)
Accumulated contributions in excess of net periodic benefit cost	(92,293,000)	(1,128,000)	(1,102,000)	(94,523,000)
Net amount [surplus (deficit)] recognized in statement of financial position	(92,283,000)	(1,590,000)	(1,001,000)	(94,874,000)
Components of net periodic benefit cost				
Service cost	1,426,000	59,000	62,000	1,547,000
Interest cost	4,312,000	73,000	45,000	4,430,000
Expected return on plan assets	-	-	-	-
Amortization of initial net obligation (asset)	-	-	-	-
Amortization of prior service cost	-	-	-	-
Amortization of net (gain) loss	273,000	5,000	3,000	281,000
Net periodic benefit cost	6,011,000	137,000	110,000	6,258,000
Changes recognized in other comprehensive income				
Changes in plan assets and benefit obligations recognized in other comprehensive income				
New prior service cost	1,952,000	33,000	15,000	2,000,000
Net loss (gain) arising during the year	(15,158,000)	(259,000)	(158,000)	(15,575,000)
Amounts recognized as a component of net periodic benefit cost				
Amortization or curtailment recognition of prior service credit (cost)	-	-	-	-
Amortization or settlement recogntion of net gain (loss)	(273,000)	(5,000)	(3,000)	(281,000)
Total recognized in other comprehensive loss (income)	(13,479,000)	(231,000)	(146,000)	(13,856,000)
Total recognized in net periodic benefit and other comprehensive loss (income)	(7,468,000)	(94,000)	(36,000)	(7,598,000)
Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year				
Initial net asset (obligation)	-	-	-	-
Prior service credit (cost)	(103,000)	(2,000)	(1,000)	(106,000)
Net gain (loss)	-	-	-	-

2012 DEMAND SIDE MANAGEMENT VARIANCE ACCOUNT

1. The Demand Side Management Variance Account ("DSMVA") is used to track the variance between actual DSM spending by rate class versus the budgeted amount included in rates by rate class. The actual amount of the variance versus budget targeted to each customer class is allocated to that customer class for rate recovery purposes.

2. For 2012, $28.1 million was included within rates for DSM (base budget from the Guidelines - EB-2008-0346). A subsequent proceeding, EB-2011-0295, which included an incremental budget in the amount of $2.8 million for additional low income DSM programming, received approval in 2012. This incremental value was not included into rates, so for clarity, $28.1 million was the full amount included within 2012 rates, although the complete Board approved DSM budget for 2012 was $30.910 million. The actual amount of 2012 DSM spending was $30.606 million (which was less than the Board-approved budget). This spending level results in an amount recoverable from ratepayers of $2.507 million.

3. Details of the DSMVA are outlined below in the DSMVA Table by Rate Class and follow the Board approved methodology as explained in EB-2008-0346, the DSM Guidelines, pages 34 and 35, section 13.2.

Witnesses: F. Oliver-Glasford
R. Sigurdson

Table: DSMVA Allocation by Rate Class

Gas Rate	2012 DSM Budget (built into Rates)	2012 DSM Actual Spending	Variance (recoverable from Ratepayers)
RATE 1	$ 10,368,376	$ 13,967,870	$ (3,599,494)
RATE 6	$ 14,492,051	$ 13,656,344	$ 835,707
RATE 9	$ 863	$ 1,425	$ (562)
RATE 110	$ 1,256,586	$ 636,170	$ 620,416
RATE 115	$ 333,743	$ 1,052,331	$ (718,588)
RATE 125	$ 32,363	$ 53,450	$ (21,087)
RATE 135	$ 95,894	$ 348,334	$ (252,440)
RATE 145	$ 747,733	$ 423,686	$ 324,047
RATE 170	$ 759,014	$ 444,808	$ 314,206
RATE 200	$ 11,219	$ 18,529	$ (7,310)
RATE 300	$ 2,158	$ 3,563	$ (1,406)
	$ 28,100,000	**$ 30,606,510**	**$ (2,506,510)**

4. The 2012 DSMVA balance amount of $2.507 million is recoverable from ratepayers as per the decision on EB-2013-0352. Enbridge is seeking to clear this amount in conjunction with the clearance of its 2013 deferral and variance accounts.

2012 LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT

1. The Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") is used to track, at the rate class level, the actual impact of DSM activities undertaken by the natural gas utility as compared to the forecasted impact included in distribution rates. The LRAM amount is recovered in rates on the same basis as the variances in distribution revenues were experienced at the rate class level. The LRAM therefore results in a true-up rate class by rate class.

2. The 2012 LRAMVA proposed for clearance is $40,652 payable to ratepayers. The table set out below shows the clearance by rate class. Note: Rate 1 and Rate 6 are not included in the LRAM amount for clearance as these rate classes are covered under the Average Use True-Up Variance Account ("AUTUVA").

Table: Lost Revenue Adjustment Mechanism Variance Account by Rate Class

LRAM	Budget Net Partially Effective (m3/yr)	Actual Net Partially Effective (m3/yr)	Volume Variance (m3/yr)	Distribution Margin (Cents/m3/yr)	2012 LRAM ($)
Rate 110	1,656,894	1,453,630	-174,219	1.54	($2,691)
Rate 115	1,054,387	1,809,441	794,350	0.86	$6,809
Rate 135	0	108,382	109,479	1.32	$1,441
Rate 145	1,868,324	241,965	-1,608,087	1.79	($28,753)
Rate 170	3,898,784	488,942	-3,375,684	0.52	($17,457)
2012 LRAM	**8,478,388**	**4,102,360**	**-4,254,161**	**–**	**($40,652)**

3. The 2012 LRAMVA balance was approved within the Board's decision in EB-2013-0352. Enbridge is seeking to clear this amount in conjunction with the clearance of its 2013 deferral and variance accounts.

Witnesses: F. Oliver-Glasford
R. Sigurdson

2012 DEMAND SIDE MANAGEMENT INCENTIVE DEFERRAL ACCOUNT

1. The Demand Side Management Incentive Deferral Account ("DSMIDA") is an account that records the shareholder incentive amount earned as a result of the Company's DSM programs, after the completion of an annual third party audit. The DSMIDA replaces the former Shared Savings Mechanism Variance Account ("SSMVA").

2. As per EB-2008-0346, page 31, section 11 "Incentive Payments", performance for all three generic types of programs (Resource Acquisition, Low-Income, and Market Transformation) is evaluated using balanced scorecards. The amount proposed for the Company's 2012 DSMIDA reflects the level of achievement on those three scorecards. The DSMIDA Statement below provides a breakdown of the total DSMIDA by Program Type.

Table: 2012 DSMIDA Statement

Program Type	DSMIDA
Resource Acquisition	$4,607,962
Low Income	$2,228,489
Market Transformation	$1,323,855
Total	$8,160,306

3. In its decision in EB-2013-0352, the Board considered the balance within this account post the completed DSM verification and audit processes, and approved clearance of a balance of $8.160 million for the 2012 DSMIDA.

Witnesses: F. Oliver-Glasford
R. Sigurdson

4. This amount includes the impact of a 20% reduction on the volumes in large industrial custom projects – which amounts to $657,223 – reducing the DSMIDA attributed to DSM activity from $8.818 million to $8.160 million. Enbridge is seeking to clear this amount in conjunction with its 2013 deferral and variance accounts.

CLEARANCE OF 2013 DEFERRAL AND VARIANCE ACCOUNT BALANCES

1. The Company is proposing to clear 2013 Deferral and Variance Account balances to customers during the October 2014 billing cycle.

2. The unit rates for each type of service are shown at Exhibit C, Tab 2, Schedule 2, page 1. These unit rates will be applied to each customer's actual 2013 consumption volume for the period January 1, 2013 to December 31, 2013, and will be recovered or remitted in October 2014.

3. Exhibit C, Tab 2, Schedule 2 shows the derivation of the proposed unit rates:
   - Page 2 determines the balance (principal and interest) to be cleared for each Board-approved 2013 Deferral and Variance Account;
   - Page 3 allocates account balances to the rate classes based on cost drivers for each type of account;
   - Page 4 summarizes the allocation of account balances by rate class and type of service; and
   - Page 5 derives the unit rates for the clearance / disposition by rate class and type of service. The unit rates are derived using actual 2013 consumption volumes for each rate class and each type of service.

4. The table on page 6 displays the bill adjustments in October 2014 for typical customers resulting from the clearance of the 2013 Deferral and Variance Account balances. These bill adjustments will be shown as a separate line item on customers' October 2014 bills.

5. Allocation of the balances within the Deferral and Variance Accounts to be cleared will be performed in the same manner as previous years, except in relation to two

accounts: the Transition Impact of Accounting Change Deferral Account ("TIACDA"), for which a slight change is proposed; and the Post-Retirement True-Up Variance Account ("PTUVA"), an account the Company is proposing to clear for the first time.

TIACDA:

6. In EB-2013-0046 (Clearance of 2012 DA&VA Balances), the Company proposed to allocate the amount recorded in the TIACDA proportionally to the allocation of the 2012 Distribution Revenue Requirement ("DRR") for each rate class. For 2012, the DRR allocation to the various rate classes was the most comprehensive representation of the distribution of costs to each rate class. For 2013, a DRR allocator was not produced. The most comprehensive representation of the distribution of costs to each rate class in 2013 is through the Rate Base allocator. Therefore, in this proceeding, the Company proposes to allocate the TIACDA balance proportionally to the allocation of the 2013 Rate Base for each rate class.

PTUVA:

7. In EB-2012-0459, the Company requested establishment of a PTUVA to record differences between forecast and actual pension and other post-employment benefit expenses ("OPEBs"). This will be the first year clearing the PTUVA balance to customers.

8. The Company proposes to allocate the PTUVA balance proportionally to the allocation of the 2013 Rate Base for each rate class. The OPEB costs within the PTUVA balance relate to labour costs within Operation and Maintenance ("O&M") costs, which support all facets of the Company's operations. Consequently, the Company is proposing that the allocation of the balance represent utility operations

Witnesses: J. Collier
A. Kacicnik
M. Kirk

as a whole. From that standpoint, the Rate Base allocation to the various rate classes is the most comprehensive representation of the distribution of costs to each rate class.

UNIT RATE AND TYPE OF SERVICE: CLEARING IN OCTOBER 2014

		COL.1 TOTAL (¢/m³)
Bundled Services:		
RATE 1	- SYSTEM SALES	(0.0043)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2669
	- WESTERN T-SERVICE	(0.0043)
RATE 6	- SYSTEM SALES	(0.1315)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1397
	- WESTERN T-SERVICE	(0.1315)
RATE 9	- SYSTEM SALES	0.2231
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.4943
	- WESTERN T-SERVICE	0.0000
RATE 100	- SYSTEM SALES	(0.2516)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0195
	- WESTERN T-SERVICE	(0.2516)
RATE 110	- SYSTEM SALES	(0.3551)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0839)
	- WESTERN T-SERVICE	(0.3551)
RATE 115	- SYSTEM SALES	(0.0894)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1818
	- WESTERN T-SERVICE	(0.0894)
RATE 135	- SYSTEM SALES	0.3628
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.6340
	- WESTERN T-SERVICE	0.3628
RATE 145	- SYSTEM SALES	(0.4204)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.1493)
	- WESTERN T-SERVICE	(0.4204)
RATE 170	- SYSTEM SALES	(0.3199)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0488)
	- WESTERN T-SERVICE	(0.3199)
RATE 200	- SYSTEM SALES	(0.2842)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0130)
	- WESTERN T-SERVICE	0.0000
Unbundled Services:		
RATE 125	- All	0.8970
	- Customer-specific ($)	$0
RATE 300	- All	23.1512

Determination of Balances to be Cleared
from the 2013 Deferral and Variance Accounts

ITEM NO.		COL. 1 PRINCIPAL For CLEARING ($000)	COL. 2 INTEREST ($000)	COL. 3 TOTAL For CLEARING ($000)
1.	TRANSACTIONAL SERVICES D/A	(24,028.2)	(387.6)	(24,415.8)
2.	UNACCOUNTED FOR GAS V/A	2,207.3	48.3	2,255.6
3.	STORAGE AND TRANSPORTATION D/A	(2,109.5)	(34.6)	(2,144.1)
4.	DEFERRED REBATE ACCOUNT	(2,083.0)	(12.9)	(2,095.9)
5.	DEMAND SIDE MANAGEMENT 2012	2,506.5	8.5	2,515.0
6.	LOST REVENUE ADJ MECHANISM 2012	(40.7)	(0.3)	(41.0)
7.	DEMAND SIDE MANAGEMENT INCENTIVE 2012	8,160.3	94.8	8,255.1
8.	ONTARIO HEARING COSTS V/A	(252.9)	(2.7)	(255.6)
9.	GAS DISTRIBUTION ACCESS RULE D/A 2012	(75.0)	0.0	(75.0)
10.	AVERAGE USE TRUE-UP V/A	5,616.9	62.0	5,678.9
11.	POST-RETIREMENT TRUE-UP V/A	3,253.4	35.9	3,289.3
12.	UNBUNDLED RATE IMPLEMENTATION COST D/A	0.0	0.0	0.0
13.	MUNICIPAL PERMIT FEES D/A			0.0
14.	OPEN BILL SERVICE D/A			0.0
15.	OPEN BILL ACCESS V/A			0.0
16.	EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	0.0	0.0	0.0
17.	TAX RATE & RULE CHANGE V/A	0.0	0.0	0.0
18.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8		4,435.8
19.	EARNINGS SHARING MECHANISM	0.0	0.0	0.0
20.	TOTAL	(2,409.1)	(188.6)	(2,597.7)

Classification and Allocation of Deferral and Variance Account Balances

ITEM NO.		COL.1 TOTAL ($000)	COL. 2 SALES AND WBT ($000)	COL. 3 TOTAL SALES ($000)	COL. 4 TOTAL DELIVERIES ($000)	COL. 5 SPACE ($000)	COL. 6 DELIVE-RABILITY ($000)	COL. 7 DISTRIBUTION REV REQ (DRR) ($000)	COL. 8 DIRECT ($000)	COL. 9 NUMBER OF CUSTOMERS ($000)	COL. 10 RATE BASE ($000)
	CLASSIFICATION										
	PGVA:										
1.1	COMMODITY	0.0		0.0							
1.2	SEASONAL PEAKING-LOAD BALANCING	0.0					0.0				
1.3	SEASONAL DISCRETIONARY-LOAD BALANCING	0.0				0.0					
1.4	TRANSPORTATION TOLLS	0.0	0.0								
1.5	CURTAILMENT REVENUE	0.0					0.0		0.0		
1.6	RIDER C 2009 DIRECT ALLOCATION	0.0							0.0		
1.7	INVENTORY ADJUSTMENT	0.0									
1.		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.	**TRANSACTIONAL SERVICES D/A**	(24,415.8)	(22,515.9)			(740.8)	(1,159.1)				
2.	**UNACCOUNTED FOR GAS V/A**	2,255.6			2,255.6						
3.	**STORAGE AND TRANSPORTATION D/A**	(2,144.1)				(836.1)	(1,308.0)				
4.	**DEFERRED REBATE ACCOUNT**	(2,095.9)			(2,095.9)						
5.	**DEMAND SIDE MANAGEMENT 2012**	2,515.0							2,515.0		
6.	**LOST REVENUE ADJ MECHANISM 2012**	(41.0)							(41.0)		
7.	**DEMAND SIDE MANAGEMENT INCENTIVE 2012**	8,255.1							8,255.1		
8.	**ONTARIO HEARING COSTS V/A**	(255.6)									(255.6)
9.	**GAS DISTRIBUTION ACCESS RULE D/A 2012**	(75.0)								(75.0)	
10.	**AVERAGE USE TRUE-UP V/A**	5,678.9							5,678.9		
11.	**POST-RETIREMENT TRUE-UP V/A**	3,289.3									3,289.3
12.	**UNBUNDLED RATE IMPLEMENTATION COST D/A**	0.0								0.0	
13.	**MUNICIPAL PERMIT FEES D/A**	0.0									0.0
14.	**OPEN BILL SERVICE D/A**	0.0								0.0	
15.	**OPEN BILL ACCESS V/A**	0.0								0.0	
16.	**EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A**	0.0								0.0	
17.	**TAX RATE & RULE CHANGE V/A**	0.0									0.0
18.	**TRANSITION IMPACT OF ACCT CHANGE D/A**	4,435.8						0.0			4,435.8
19.	**EARNINGS SHARING MECHANISM**	0.0						0.0			
20.	**TOTAL**	(2,597.7)	(22,515.9)	0.0	159.7	(1,576.9)	(2,467.1)	0.0	16,408.0	(75.0)	7,469.5
	ALLOCATION										
1.1	RATE 1	858.2	(11,912.2)	0.0	66.3	(751.2)	(1,399.6)	0.0	9,743.3	(69.1)	5,180.6
1.2	RATE 6	(2,702.1)	(9,321.5)	0.0	65.7	(723.9)	(1,016.2)	0.0	6,233.4	(5.9)	2,066.2
1.3	RATE 9	1.8	(1.7)	0.0	0.0	(0.0)	0.0	0.0	0.6	(0.0)	2.9
1.4	RATE 100	(7.1)	(7.8)	0.0	0.0	(0.1)	(0.7)	0.0	0.0	(0.0)	1.4
1.5	RATE 110	(872.3)	(433.9)	0.0	7.2	(16.3)	(19.8)	0.0	(473.1)	(0.0)	63.5
1.6	RATE 115	990.8	(43.0)	0.0	7.9	(0.0)	(7.7)	0.0	1,001.0	(0.0)	32.7
1.7	RATE 125	87.8	0.0	0.0	0.0	0.0	0.0	0.0	21.2	0.0	66.7
1.8	RATE 135	288.9	(62.7)	0.0	0.8	0.0	0.0	0.0	347.4	(0.0)	3.4
1.9	RATE 145	(368.4)	(120.0)	0.0	2.3	(16.3)	0.0	0.0	(251.9)	(0.0)	17.5
1.10	RATE 170	(469.6)	(227.4)	0.0	6.9	(44.1)	0.0	0.0	(222.5)	(0.0)	17.5
1.11	RATE 200	(409.8)	(385.9)	0.0	2.6	(25.0)	(23.2)	0.0	7.3	(0.0)	14.3
1.12	RATE 300	4.2	0.0	0.0	0.0	0.0	0.0	0.0	1.4	0.0	2.8
1.		(2,597.7)	(22,515.9)	0.0	159.7	(1,576.9)	(2,467.1)	0.0	16,408.0	(75.0)	7,469.5

ALLOCATION BY TYPE OF SERVICE

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
		TOTAL ($000)	SALES AND WBT ($000)	TOTAL SALES ($000)	TOTAL DELIVERIES ($000)	SPACE ($000)	DELIVE-RABILITY ($000)	DISTRIBUTION REV REQ (DRR) ($000)	DIRECT ($000)	NUMBER OF CUSTOMERS ($000)	RATE BASE ($000)
Bundled Services:											
RATE 1	- SYSTEM SALES	(179.8)	(11,257.3)	0.0	57.5	(651.6)	(1,214.0)	0.0	8,451.7	(59.9)	4,493.8
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	1,048.5			5.4	(61.7)	(114.9)	0.0	800.0	(5.7)	425.4
	- WBT	(10.5)	(654.8)		3.3	(37.9)	(70.6)	0.0	491.6	(3.5)	261.4
RATE 6	- SYSTEM SALES	(3,544.5)	(7,307.8)	0.0	37.3	(411.5)	(577.7)	0.0	3,543.9	(3.4)	1,174.7
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	1,819.0			18.1	(198.9)	(279.2)	0.0	1,713.0	(1.6)	567.8
	- WBT	(976.7)	(2,013.7)		10.3	(113.4)	(159.2)	0.0	976.5	(0.9)	323.7
RATE 9	- SYSTEM SALES	1.4	(1.7)	0.0	0.0	(0.0)	0.0	0.0	0.5	(0.0)	2.6
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	0.3			0.0	(0.0)	0.0	0.0	0.1	(0.0)	0.3
	- WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
RATE 100	- SYSTEM SALES	(6.7)	(7.2)	0.0	0.0	(0.1)	(0.6)	0.0	0.0	(0.0)	1.2
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	0.1			0.0	(0.0)	(0.1)	0.0	0.0	(0.0)	0.1
	- WBT	(0.5)	(0.6)		0.0	(0.0)	(0.0)	0.0	0.0	(0.0)	0.1
RATE 110	- SYSTEM SALES	(318.2)	(243.0)	0.0	1.2	(2.8)	(3.4)	0.0	(81.1)	(0.0)	10.9
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(304.2)			5.0	(11.3)	(13.7)	0.0	(328.2)	(0.0)	44.0
	- WBT	(250.0)	(190.9)		1.0	(2.2)	(2.7)	0.0	(63.8)	(0.0)	8.6
RATE 115	- SYSTEM SALES	(0.9)	(2.8)	0.0	0.0	(0.0)	(0.0)	0.0	1.8	(0.0)	0.1
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	1,005.0			7.7	(0.0)	(7.5)	0.0	973.1	(0.0)	31.8
	- WBT	(13.2)	(40.1)		0.2	(0.0)	(0.2)	0.0	26.0	(0.0)	0.9
RATE 135	- SYSTEM SALES	8.1	(6.1)	0.0	0.0	0.0	0.0	0.0	14.0	(0.0)	0.1
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	205.0			0.4	0.0	0.0	0.0	202.5	(0.0)	2.0
	- WBT	75.8	(56.7)		0.3	0.0	0.0	0.0	130.8	(0.0)	1.3
RATE 145	- SYSTEM SALES	(92.6)	(59.7)	0.0	0.3	(2.2)	0.0	0.0	(33.3)	(0.0)	2.3
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(182.4)			1.7	(12.0)	0.0	0.0	(185.0)	(0.0)	12.9
	- WBT	(93.4)	(60.3)		0.3	(2.2)	0.0	0.0	(33.6)	(0.0)	2.3
RATE 170	- SYSTEM SALES	(149.3)	(126.6)	0.0	0.6	(4.1)	0.0	0.0	(20.9)	(0.0)	1.6
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(201.3)			5.7	(36.6)	0.0	0.0	(184.9)	(0.0)	14.5
	- WBT	(119.0)	(100.8)		0.5	(3.3)	0.0	0.0	(16.7)	(0.0)	1.3
RATE 200	- SYSTEM SALES	(404.4)	(385.9)	0.0	2.0	(19.3)	(17.9)	0.0	5.7	(0.0)	11.1
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(5.5)			0.6	(5.7)	(5.3)	0.0	1.7	(0.0)	3.3
	- WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unbundled Services:											
RATE 125		87.8	0.0	0.0	0.0	0.0	0.0	0.0	21.2	0.0	66.7
RATE 300		4.2	0.0	0.0	0.0	0.0	0.0	0.0	1.4	0.0	2.8
		(2,597.7)	(22,515.9)	0.0	159.7	(1,576.9)	(2,467.1)	0.0	16,408.0	(75.0)	7,469.5

UNIT RATE AND TYPE OF SERVICE

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL. 11
		TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DISTRIBUTION REV REQ (DRR)	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	NUMBER OF CUSTOMERS
		(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	($000/user)
Bundled Services:												
RATE 1	- SYSTEM SALES	(0.0043)	(0.2712)	0.0000	0.0014	(0.0157)	(0.0292)	0.0000	0.2036	(0.0014)	0.1083	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2669			0.0014	(0.0157)	(0.0292)	0.0000	0.2036	(0.0014)	0.1083	0.0000
	- WESTERN T-SERVICE	(0.0043)	(0.2712)		0.0014	(0.0157)	(0.0292)	0.0000	0.2036	(0.0014)	0.1083	0.0000
RATE 6	- SYSTEM SALES	(0.1315)	(0.2712)	0.0000	0.0014	(0.0153)	(0.0214)	0.0000	0.1315	(0.0001)	0.0436	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1397			0.0014	(0.0153)	(0.0214)	0.0000	0.1315	(0.0001)	0.0436	0.0000
	- WESTERN T-SERVICE	(0.1315)	(0.2712)		0.0014	(0.0153)	(0.0214)	0.0000	0.1315	(0.0001)	0.0436	0.0000
RATE 9	- SYSTEM SALES	0.2231	(0.2712)	0.0000	0.0014	(0.0000)	0.0000	0.0000	0.0793	(0.0000)	0.4136	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.4943			0.0014	(0.0000)	0.0000	0.0000	0.0793	(0.0000)	0.4136	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 100	- SYSTEM SALES	(0.2516)	(0.2712)	0.0000	0.0014	(0.0040)	(0.0214)	0.0000	0.0000	(0.0000)	0.0436	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0195			0.0014	(0.0040)	(0.0214)	0.0000	0.0000	(0.0000)	0.0436	0.0000
	- WESTERN T-SERVICE	(0.2516)	(0.2712)		0.0014	(0.0040)	(0.0214)	0.0000	0.0000	(0.0000)	0.0436	0.0000
RATE 110	- SYSTEM SALES	(0.3551)	(0.2712)	0.0000	0.0014	(0.0031)	(0.0038)	0.0000	(0.0906)	(0.0000)	0.0122	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0839)			0.0014	(0.0031)	(0.0038)	0.0000	(0.0906)	(0.0000)	0.0122	0.0000
	- WESTERN T-SERVICE	(0.3551)	(0.2712)		0.0014	(0.0031)	(0.0038)	0.0000	(0.0906)	(0.0000)	0.0122	0.0000
RATE 115	- SYSTEM SALES	(0.0894)	(0.2712)	0.0000	0.0014	(0.0000)	(0.0013)	0.0000	0.1760	(0.0000)	0.0057	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1818			0.0014	(0.0000)	(0.0013)	0.0000	0.1760	(0.0000)	0.0057	0.0000
	- WESTERN T-SERVICE	(0.0894)	(0.2712)		0.0014	(0.0000)	(0.0013)	0.0000	0.1760	(0.0000)	0.0057	0.0000
RATE 135	- SYSTEM SALES	0.3628	(0.2712)	0.0000	0.0014	0.0000	0.0000	0.0000	0.6264	(0.0000)	0.0062	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.6340			0.0014	0.0000	0.0000	0.0000	0.6264	(0.0000)	0.0062	0.0000
	- WESTERN T-SERVICE	0.3628	(0.2712)		0.0014	0.0000	0.0000	0.0000	0.6264	(0.0000)	0.0062	0.0000
RATE 145	- SYSTEM SALES	(0.4204)	(0.2712)	0.0000	0.0014	(0.0098)	0.0000	0.0000	(0.1513)	(0.0000)	0.0105	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.1493)			0.0014	(0.0098)	0.0000	0.0000	(0.1513)	(0.0000)	0.0105	0.0000
	- WESTERN T-SERVICE	(0.4204)	(0.2712)		0.0014	(0.0098)	0.0000	0.0000	(0.1513)	(0.0000)	0.0105	0.0000
RATE 170	- SYSTEM SALES	(0.3199)	(0.2712)	0.0000	0.0014	(0.0089)	0.0000	0.0000	(0.0448)	(0.0000)	0.0035	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0488)			0.0014	(0.0089)	0.0000	0.0000	(0.0448)	(0.0000)	0.0035	0.0000
	- WESTERN T-SERVICE	(0.3199)	(0.2712)		0.0014	(0.0089)	0.0000	0.0000	(0.0448)	(0.0000)	0.0035	0.0000
RATE 200	- SYSTEM SALES	(0.2842)	(0.2712)	0.0000	0.0014	(0.0135)	(0.0126)	0.0000	0.0040	(0.0000)	0.0078	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0130)			0.0014	(0.0135)	(0.0126)	0.0000	0.0040	(0.0000)	0.0078	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Unbundled Services:												
RATE 125	- All	0.8970	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2161	0.0000	0.6810	0.0000
	- Customer-specific **											0.0000
RATE 300	- All	23.1512	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.8452	0.0000	15.3059	0.0000
	- Customer-specific **											

Notes:
* Unit Rates derived based on 2013 actual volumes

Enbridge Gas Distribution Inc.
2013 Deferral and Variance Account Clearing
Bill Adjustment in October 2014 for Typical Customers

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
			Unit Rates			Bill Adjustment		
	GENERAL SERVICE	Annual Volume m3	Sales cents/m3	Ontario TS cents/m3	Western TS cents/m3	Sales Customers $	Ontario TS Customers $	Western TS Customers $
1.1	**RATE 1 RESIDENTIAL**							
1.2	Heating & Water Heating	3,064	(0.0043)	0.2669	(0.0043)	(0.1)	8.2	(0.1)
2.1	**RATE 6 COMMERCIAL**							
2.2	General Use	43,285	(0.1315)	0.1397	(0.1315)	(57)	60	(57)
	CONTRACT SERVICE							
3.1	**RATE 100**							
3.2	Industrial - small size	339,188	(0.2516)	0.0195	(0.2516)	(854)	66	(854)
4.1	**RATE 110**							
4.2	Industrial - small size, 50% LF	598,568	(0.3551)	(0.0839)	(0.3551)	(2,126)	(502)	(2,126)
4.5	Industrial - avg. size, 75% LF	9,976,120	(0.3551)	(0.0839)	(0.3551)	(35,428)	(8,374)	(35,428)
5.1	**RATE 115**							
5.2	Industrial - small size, 80% LF	4,471,609	(0.0894)	0.1818	(0.0894)	(3,997)	8,129	(3,997)
6.1	**RATE 135**							
6.2	Industrial - Seasonal Firm	598,567	0.3628	0.6340	0.3628	2,171	3,795	2,171
7.1	**RATE 145**							
7.2	Commercial - avg. size	598,568	(0.4204)	(0.1493)	(0.4204)	(2,517)	(893)	(2,517)
8.1	**RATE 170**							
8.2	Industrial - avg. size, 75% LF	9,976,120	(0.3199)	(0.0488)	(0.3199)	(31,917)	(4,863)	(31,917)

Notes:
Col. 6 = Col. 2 x Col. 3
Col. 7 = Col. 2 x Col. 4
Col. 8 = Col. 2 x Col. 5