



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

**Kevin Culbert**  
Sr. Manager, Regulatory Policy, Strategy &  
Proceedings  
Tel: 416-495-5499  
Fax: 416-495-6072  
Email: egdregulatoryproceedings@enbridge.com

July 31, 2014

**VIA RESS, E-MAIL and COURIER**

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

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. ("EGD" or the "Company")  
Draft Rate Order – 2014 to 2018 Rate Proceeding EB-2012-0459**

Attached please find the Company's draft materials for inclusion in the Board's Rate Order for 2014 rates, which have been prepared subsequent to the Decision with Reasons issued by the Ontario Energy Board (the "Board") on July 17, 2014, in EGD's 2014-2018, 2<sup>nd</sup> generation Custom Incentive Regulation Rate Proceeding, docket EB-2012-0459.

The Company was able to complete all of the information pertaining to the re-determined Allowed Revenues and Rate & Bill impacts for 2014 and the re-determined Allowed Revenues for 2015-2018. The approximate rate impacts for 2015 to 2018, which as indicated below will be filed as Appendix "D" within the Draft Rate Order are in the process of being determined. The Company expects to file them on Tuesday August 5, 2014.

The materials for inclusion in the Board's Draft Rate Order for 2014 rates and placeholder rate approximations<sup>1</sup> for 2015 through 2018 include the following:

- Appendix "A", Schedule 1, explanation of the impact and final results of the Boards Decision within the Utility Financial Statements and Revenue Requirements for the 2014 through 2018 Test Years, which are included as Schedules 2 through 6.<sup>2</sup>
- Appendix "B" – Rate Handbook with final 2014 rates reflective of the Board's Decision and resulting 2014 Utility Revenue Requirement from Appendix A, Schedule 1;
- Supporting documentation for Appendix B.
- Appendix "C" – Rider E derivation and supporting material.

---

<sup>1</sup> Placeholder rate approximations included currently in Appendix "D" will be updated in each of the 2015 through 2018 rate processes following the requirements as approved by the Board and as outlined in Appendix "F".

<sup>2</sup> The explanations and Utility financial / revenue requirement results are shown in comparison to the last updated results found in evidence at Impact Statement Number 1, Exhibit M1, Tab 1, Schedules 1 through 6.

- Appendix "D" – 2015 through 2018 placeholder Rate approximations. To be filed with the Board on Tuesday August 5, 2014.
- Appendix "E" – List of reporting commitments.
- Appendix "F" – Elements for annual updating within the 2015 through 2018 Rate Processes.
- Appendix "G" – Depreciation rates resulting from Decision on Site Restoration Costs treatment and Net Salvage percent recovery.
- Appendix "H" – Updated planned debt issuance details resulting from Decision on Site Restoration Costs treatment and Net Salvage percent recovery.

The customer rate notices will be filed as part of the October 1, 2014 QRAM application.

**Board Determined Time Table:** Per the Board's Decision, the materials for the Draft Rate Order have been circulated for review by all active participants in the EB-2012-0459 rate proceeding.

The Board's Decision further ordered a Technical Conference to be convened on August 6, 2014 with written comments by parties on the Draft Rate Order due on August 14, 2014 and reply comments by Enbridge due on August 19, 2014.

The Company requests that a Board Final Rate Order is required by Friday, August 29, 2014, in order to maintain the timetable for the filing and approval of the October 2014 QRAM and the implementation of Final 2014 rates resulting from the EB-2012-0459 rate proceeding as part of the October 2014 QRAM.

Respectfully, submitted for your review and consideration.

Yours truly,

*[original signed by]*

Kevin Culbert,  
Senior Manager Regulatory Proceedings, Policy & Strategy.

Encl.

cc: Mr. F. D. Cass, Aird & Berlis (via email and courier)  
EB-2012-0459 Interested Parties (via email only)

## APPENDIX “A”

### Financial Statements

### DECISION FINANCIAL STATEMENTS

1. This exhibit has been prepared and filed in order to reflect the impact of certain changes which are required by the Ontario Energy Board's (the "Board") decision within Enbridge Gas Distribution Inc.'s. ("Enbridge") 2014 through 2018 Customized Incentive Regulation rate application.

The required changes are in relation to the following:

- a) Updates to reflect the Board's decision on 2014 Volumes and Revenues.
  - b) Updates to reflect the Board's decision on 2014 to 2018 Other Revenues.
  - c) Updates to reflect the Board's decision on 2015 to 2018 Other O&M Costs.
  - d) Updates to 2014 to 2018 results to reflect the Board's decision on the Enbridge's Site Restoration Costs proposal.
  - e) Updates to 2014 to 2018 financing plans as a result of the impacts of the Board's Site Restoration Cost decision.
  - f) Update to reflect the Board's decision on the 2014 cost of capital.
2. The impacts of the above noted adjustments within the allowed revenues calculated for each of the fiscal years 2014 through 2018 are shown within the attached Schedules 2 through 6. Within the schedules for each fiscal year, the adjustments are specifically visible in Column 2 of pages 1, 2, 5 & 7, while Column 4 of page 8 shows a new total allowed revenue and deficiency excluding and including customer care / CIS. The adjustments are in relation to only the utility income, rate base, and revenue requirement amounts exclusive of and do not affect the customer care / CIS settlement agreement amounts and impacts.

Required changes

3. Within the Board's decision on Volumes and Revenues, the Board found that the 2014 volume forecast should be adjusted to include the addition of 2 new customers which have been added since the time the forecast was prepared. The impact of updating for these 2 customers results in an increase to gas sales revenues of \$0.5M, and gas costs of \$0.4M, as seen within the attached Schedule 2, pages 1 and 5, Column 2 adjustments. The forecast volumes and revenues for 2015 to 2018 will be updated annually for forecast changes in customer additions, average use, contract market volumes, and heating degree days, as part of the annual rate filing for each of those years, as per the Board decision.
4. Within the Board's decision on Other Revenues, the Board found that other operating revenues and income should be set at the 2013 actual level of \$42.8M for the entire 2014 to 2018 term. The impact of updating for this finding results in an increase to other revenues and income of \$2.2M in 2014, \$1.8 M in 2015, and \$1.5M in each of 2016 through 2018, as seen within the attached Schedules 2 through 6, pages 1 and 5, Column 2 adjustments.
5. Within the Board's decision on Operating and Maintenance ("O&M") Costs, the Board found that 2014 Other O&M Costs were set at an appropriate level, but that 2015 to 2018 Other O&M levels should be adjusted to keep annual increases to 1%. The impact of updating for this finding results in a decrease to O&M of \$1.2M in 2015, \$8.4M in 2016, \$13.6M in 2017, and \$19.0M in 2018, as seen within the attached Schedules 2 through 6, pages 1 and 5, Column 2 adjustments. The O&M adjustments also have a small impact on the 2015 to 2018 rate base working cash allowance amounts, as seen within the attached Schedules 2 through 6, page 2, Column 2 adjustments, and page 4 calculations.

6. Within the Board's decision on Site Restoration Costs ("SRC"), the Board approved the adoption of the Constant Dollar Net Salvage ("CDNS") methodology for determining net salvage percentages to be included within Enbridge's depreciation rates. The Board found however that two adjustments should be made with regards to the impact of implementing the CDNS methodology over the 2014 to 2018 time period. First, the refund of estimated excess SRC reserve amounts should be increased from \$259.8M, to \$379.8M, an increase of \$120M over the 2014 to 2018 period. As a result, the 2014 to 2018 annual refund amounts have been increased to \$96.8, \$90.4, \$83.9, \$77.5, and \$31.1M, as compared to the original proposed amounts of \$68.1, \$63.1, \$58.1, \$53.1, and \$17.4M. The updated annual refund amounts have been debited to accumulated depreciation, resulting in increases to rate base, using the same monthly profile as originally proposed, while the annual tax deductions for these amounts have been updated / increased as well. The updated tax deductions can be seen within the attached Schedules 2 through 6, page 7, Column 2 adjustments. The second adjustment the Board ordered was an \$85M reduction in the SRC provision to be collected over the 2014 to 2018 term. To accommodate this adjustment, Enbridge had Gannett Fleming update the net salvage component of proposed depreciation rates to collect approximately \$85 M less in depreciation over the 2014 to 2018 term. The updated depreciation rates are included in the Draft Rate Order at Appendix G. As a result of applying the updated depreciation rates to the forecast monthly depreciable balances, depreciation expense decreased by \$14.3M in 2014, \$15.3M in 2015, \$17.7M in 2016, \$18.5M in 2017, and \$19.3M in 2018, as seen within the attached Schedules 2 through 6, pages 1 and 5, Column 2 adjustments. The impact on rate base of updating the annual refund amounts and depreciation rates, can be seen within the attached Schedules 2 through 6, page 2, Column 2 adjustments to accumulated depreciation. The average-of-average increase to rate base is \$23.9M in 2014, \$66.5M in 2015, \$109.5M in 2016, \$152.6M in 2017, and \$189.7M in 2018.

7. As a result of the increase in rate base, due to the required SRC adjustments, Enbridge has re-evaluated its financing requirements and determined that incremental long-term debt financing is required to support the growth in rate base and leave sufficient short-term debt liquidity to meet operational demands. A forecast incremental \$50 M is required in 2015, \$20M in 2016, and \$50M in 2017. An updated forecast of long-term debt issuances and cost rates, as compared to the original forecast, is provided at Appendix H of the Draft Rate Order. The revised forecast has been incorporated into the updated 2014 to 2018 capital structures and required rates of return, as seen within the attached Schedules 2 through 6, page 8 calculations.
8. Within the Board's decision on Cost of Capital, the Board found that return on equity ("ROE") should be updated annually during the annual rate adjustment proceeding using the Board approved parameters. In accordance with this finding, Enbridge has updated its 2014 return on equity to 9.36%, from 9.27%, as per the Board's Cost of Capital Parameter Updates for 2014 Cost of Service Applications, issued November 25, 2013. The 2015 to 2018 ROE's will be updated in the annual rate adjustment proceeding for each of those respective years.
9. The Board's decision on Cost of Capital, also found that the cost of debt should be set each year through the annual rate adjustment process. Enbridge has interpreted that finding to mean that for rate setting purposes the cost of short-term debt and preference shares will be updated and set in each of the 2014 to 2018 rate applications. With regards to long-term debt, Enbridge interprets the Board's finding to mean that for rate setting purposes, the forecast magnitude and timing of new debt issuances will be set now, as identified in Appendix H, in congruence with 2014 to 2018 rate base values which are being set now (with the exception of annual updates for gas in storage and working cash allowance). For rate setting

purposes the cost rates for each year's forecast new debt issuances will be established and set in each year's annual rate application, and then remain fixed for the remainder of the Customized Incentive Regulation term. To clarify, the cost rates for the forecast 2014 new debt issuances will be set in this proceeding and then remain fixed in each of the 2015 to 2018 rate applications. Cost rates for the forecast 2015 new debt issuances will be set in the 2015 rate application and remain fixed in each of the 2016 to 2018 rate applications, and so on for fiscal years 2016 to 2018. Any variances that occur in the actual magnitude, timing, or cost of new debt issuances, as a result of actual business and market conditions, will be incorporated into earnings sharing results.

10. The 2014 long-term debt, short-term debt, and preference share costs rates, incorporated within the attached 2014 financial results, shown in Appendix A, Schedule 2, incorporate the as filed cost rates. Enbridge determined that updating the 2014 rates was not appropriate, as the as filed forecasts are from a timing perspective, the most in sync on record to matching the timing of inputs utilized in determining 2014 Board approved ROE, and that will be utilized within the 2015 to 2018 application forecasts. The new long-term debt issuance costs rates are also utilized within the 2015 to 2018 financial results, as shown in Appendix A, Schedules 3 through 6.
11. The combined impact of all the above noted adjustments within each of the 2014 to 2018 Utility Allowed Revenue, Rate Base, Income and Capital Structure determinations are shown within each of the attached Schedules 2 through 6. These adjustments do not affect the impacts of the customer care / CIS approved settlement included within the overall allowed revenue and deficiencies for each year. The resulting total impact on the cumulative gross revenue sufficiency/ (deficiency) for each of fiscal years 2014 through 2018 is as follows. The 2014 \$33.2 M sufficiency becomes a \$62.1 M sufficiency. The 2015 \$(27.4) M



deficiency becomes a \$1.7M sufficiency. The 2016 \$(125.7)M deficiency becomes a \$(91.2)M deficiency. The 2017 \$(172.5)M deficiency becomes a \$(136.3)M deficiency and the 2018 \$(221.8)M deficiency becomes a \$(187.2)M deficiency.

CHANGE IN ALLOWED REVENUE  
2014 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments	Col. 3 Excl. CIS Adjusted Decision (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision EGD Total (\$Millions)
<b>Cost of capital</b>					
1. Rate base	4,339.7	23.9	4,363.6	57.8	4,421.4
2. Required rate of return	6.77	0.02	6.79	6.44	6.79
3.	293.8	2.5	296.3	3.7	300.0
<b>Cost of service</b>					
4. Gas costs	1,455.9	0.4	1,456.3	-	1,456.3
5. Operation and maintenance	332.7	-	332.7	92.6	425.3
6. Depreciation and amortization	250.1	(14.3)	235.8	12.7	248.5
7. Fixed financing costs	1.9	-	1.9	-	1.9
8. Municipal and other taxes	41.2	-	41.2	-	41.2
9.	2,081.8	(13.9)	2,067.9	105.3	2,173.2
<b>Miscellaneous operating and non-operating revenue</b>					
10. Other operating revenue	(40.5)	(2.2)	(42.7)	-	(42.7)
11. Interest and property rental	-	-	-	-	-
12. Other income	(0.1)	-	(0.1)	-	(0.1)
13.	(40.6)	(2.2)	(42.8)	-	(42.8)
<b>Income taxes on earnings</b>					
14. Excluding tax shield	64.3	(7.1)	57.2	8.7	65.9
15. Tax shield provided by interest expense	(38.7)	(0.1)	(38.8)	(0.7)	(39.5)
16.	25.6	(7.2)	18.4	8.0	26.4
<b>Taxes on sufficiency / (deficiency)</b>					
17. Gross sufficiency / (deficiency)	37.1	28.9	66.0	-	66.0
18. Net sufficiency / (deficiency)	27.3	21.2	48.5	-	48.5
19.	(9.8)	(7.7)	(17.5)	-	(17.5)
20. <b>Sub-total revenue requirement</b>	2,350.8	(28.5)	2,322.3	117.0	2,439.3
21. Customer Care Rate Smoothing V/A Adjustment	-	-	-	(2.9)	(2.9)
22. <b>Allowed revenue</b>	2,350.8	(28.5)	2,322.3	114.1	2,436.4
<b>Revenue at existing Rates</b>					
23. Gas sales	2,161.7	0.5	2,162.2	91.8	2,254.0
24. Transportation service	224.4	-	224.4	18.4	242.8
25. Transmission, compression and storage	1.8	-	1.8	-	1.8
26. Rounding adjustment	-	(0.1)	(0.1)	-	(0.1)
27. Revenue at existing rates	2,387.9	0.4	2,388.3	110.2	2,498.5
28. <b>Gross revenue sufficiency / (deficiency)</b>	37.1	28.9	66.0	(3.9)	62.1

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 2, Page 1, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 2, Page 1, Filed: 2014-03-24.

UTILITY RATE BASE  
2014 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Adjusted Decision Utility Rate Base (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Total Decision Rate Base Including CIS (\$Millions)
<u>Property, Plant, and Equipment</u>					
1. Cost or redetermined value	6,977.0	-	6,977.0	127.1	7,104.1
2. Accumulated depreciation	(2,895.7)	23.9	(2,871.8)	(69.3)	(2,941.1)
3.	4,081.3	23.9	4,105.2	57.8	4,163.0
<u>Allowance for Working Capital</u>					
4. Accounts receivable rebillable projects	1.3	-	1.3	-	1.3
5. Materials and supplies	32.8	-	32.8	-	32.8
6. Mortgages receivable	0.1	-	0.1	-	0.1
7. Customer security deposits	(65.7)	-	(65.7)	-	(65.7)
8. Prepaid expenses	0.9	-	0.9	-	0.9
9. Gas in storage	279.9	-	279.9	-	279.9
10. Working cash allowance	9.1	-	9.1	-	9.1
11. Total Working Capital	258.4	-	258.4	-	258.4
12. Utility Rate Base	4,339.7	23.9	4,363.6	57.8	4,421.4

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 2, Page 2, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 2, Page 2, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY RATE BASE  
2014 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
2.	23.9	Accumulated depreciation  Change is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, and to increase the refund of previously collected net salvage amounts by \$120M over the 2014 - 2018 term, as per the Board's decision on the Site Restoration Cost issue.

WORKING CAPITAL COMPONENTS - WORKING CASH ALLOWANCE  
2014 FISCAL YEAR

Line No.	Col. 1 Reference	Col. 2 Disburse- ments (\$Millions)	Col. 3 Net Lag-Days (Days)	Col. 4 Allowance (\$Millions)
1.	Gas purchase and storage and transportation charges	1,469.5	2.8	11.3
2.	Items not subject to working cash allowance (Note 1)	<u>(13.2)</u>		
3.	Gas costs charged to operations App A.S2.P5.Col.3.L8	<u>1,456.3</u>		
4.	Operation and Maintenance App A.S2.P5.Col.3.L9	332.7		
5.	Less: Storage costs	<u>(7.2)</u>		
6.	Operation and maintenance costs subject to working cash	325.5		
7.	Ancillary customer services	<u>-</u>		
8.		<u>325.5</u>	(11.0)	<u>(9.8)</u>
9.	Sub-total			<u>1.5</u>
10.	Storage costs	7.2	65.9	1.3
11.	Storage municipal and capital taxes	1.3	23.3	<u>0.1</u>
12.	Sub-total			<u>1.4</u>
13.	Harmonized sales tax			6.2
14.	Total working cash allowance			<u>9.1</u>

Note 1: Represents non cash items such as amortization of deferred charges,  
accounting adjustments and the T-service capacity credit.

UTILITY INCOME  
2014 FISCAL YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Line No.	Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Decision Adjustments (\$Millions)	Excl. CIS Adjusted Decision Utility Income (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Decision Utility Income (\$Millions)
1. Gas sales	2,161.7	0.5	2,162.2	91.8	2,254.0
2. Transportation of gas	224.4	-	224.4	18.4	242.8
3. Transmission, compression and storage revenue	1.8	-	1.8	-	1.8
4. Other operating revenue	40.5	2.2	42.7	-	42.7
5. Interest and property rental	-	-	-	-	-
6. Other income	0.1	-	0.1	-	0.1
7. Total operating revenue	2,428.5	2.7	2,431.2	110.2	2,541.4
8. Gas costs	1,455.9	0.4	1,456.3	-	1,456.3
9. Operation and maintenance	332.7	-	332.7	92.6	425.3
10. Depreciation and amortization expense	250.1	(14.3)	235.8	12.7	248.5
11. Fixed financing costs	1.9	-	1.9	-	1.9
12. Municipal and other taxes	41.2	-	41.2	-	41.2
13. Interest and financing amortization expense	-	-	-	-	-
14. Other interest expense	-	-	-	-	-
15. Total costs and expenses	2,081.8	(13.9)	2,067.9	105.3	2,173.2
16. Ontario utility income before income taxes	346.7	16.6	363.3	4.9	368.2
17. Income tax expense	25.6	(7.2)	18.4	8.0	26.4
18. Utility net income	321.1	23.8	344.9	(3.1)	341.8

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 2, Page 5, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 2, Page 5, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY INCOME  
2014 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
1.	0.5	Gas sales  The increase is due to the addition of two contract market customers as per the Board's decision on the Volumes and Revenues issue.
4.	2.2	Other operating revenue  The increase is due to the Board's decision on Other Revenues, requiring other revenue/income to be set at the 2013 actual level of \$42.8M.
8.	0.4	Gas costs  The increase is due to the addition of two contract market customers as per the Board's decision on the Volumes and Revenues issue.
10.	(14.3)	Depreciation and amortization expense  The reduction is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, as per the Board's decision on the Site Restoration Cost issue.
17.	(7.2)	Income tax expense  deduction for site restoration costs, resulting from the Board's decision on the Site Restoration Cost issue which requires a \$120M increase in the refund of previously collected net salvage amounts over the 2014 - 2018 term, and a larger interest tax shield credit resulting from a higher rate base. Partially offsetting these income tax reductions are income tax increases resulting from higher margin and other revenues, as noted in the changes above.

CALCULATION OF UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE  
2014 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Decision Utility Tax (\$Millions)
1. Utility income before income taxes (M1, T1, S2, P5)	346.7	16.6	363.3
Add			
2. Depreciation and amortization	250.1	(14.3)	235.8
3. Accrual based pension and OPEB costs	37.3	-	37.3
4. Other non-deductible items	1.4	-	1.4
5. Total Add Back	288.8	(14.3)	274.5
6. Sub total	635.5	2.3	637.8
Deduct			
7. Capital cost allowance - Federal	231.4	-	231.4
8. Capital cost allowance - Provincial	231.4	-	231.4
9. Items capitalized for regulatory purposes	45.9	-	45.9
10. Deduction for "grossed up" Part VI.1 tax	3.5	-	3.5
11. Amortization of share/debenture issue expense	3.9	-	3.9
12. Amortization of cumulative eligible capital	0.3	-	0.3
13. Amortization of C.D.E. and C.O.G.P.E	0.2	-	0.2
14. Site restoration cost adjustment	68.1	28.7	96.8
15. Cash based pension and OPEB costs	44.3	-	44.3
16. Total Deduction - Federal	397.6	28.7	426.3
17. Total Deduction - Provincial	397.6	28.7	426.3
18. Taxable income - Federal	237.9	(26.4)	211.5
19. Taxable income - Provincial	237.9	(26.4)	211.5
20. Income tax rate - Federal	15.00%	0.00%	15.00%
21. Income tax rate - Provincial	11.50%	0.00%	11.50%
22. Income tax provision - Federal	35.7	(4.0)	31.7
23. Income tax provision - Provincial	27.4	(3.1)	24.3
24. Income tax provision - combined	63.1	(7.1)	56.0
25. Part V1.1 tax			1.2
26. Total taxes excluding tax shield on interest expense			57.2
Tax shield on interest expense			
27. Rate base (M1.T1.S2.P2)			4,363.6
28. Return component of debt (M1.T1.S2.P8)			3.35%
29. Interest expense			146.4
30. Combined tax rate			26.50%
31. Income tax credit			(38.8)
32. Total income taxes			18.4

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 2, page 7, Filed: 2014-03-24.



UTILITY CAPITAL STRUCTURE  
2014 FISCAL YEAR

Line No.	Col. 1 Principal Excl. CC/CIS (\$Millions)	Col. 2 Component %	Col. 3 Indicated Cost Rate %	Col. 4 Return Component %
1. Long term debt	2,596.9	59.51	5.57	3.315
2. Short term debt	<u>95.8</u>	<u>2.20</u>	1.78	<u>0.039</u>
3.	2,692.7	61.71		3.354
4. Preference shares	100.0	2.29	2.96	0.068
5. Common equity	<u>1,570.9</u>	<u>36.00</u>	9.36	<u>3.370</u>
6.	<u><u>4,363.6</u></u>	<u><u>100.00</u></u>		<u><u>6.792</u></u>
7. Utility income	(\$Millions)			344.9
8. Rate base	(\$Millions)			4,363.6
9. Indicated rate of return				7.904%
10. Sufficiency in rate of return				1.112 %
11. Net sufficiency	(\$Millions)			48.5
12. Gross sufficiency	(\$Millions)			66.0
13. Customer Care/CIS deficiency	(\$Millions)			(3.9)
14. Total gross sufficiency	(\$Millions)			62.1
15. Revenue at existing rates	(\$Millions)			2,498.5
16. Allowed revenue	(\$Millions)			2,436.4
17. Total gross revenue sufficiency	(\$Millions)			62.1

CHANGE IN ALLOWED REVENUE  
2015 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments	Col. 3 Excl. CIS Adjusted Decision (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision EGD Total (\$Millions)
<b>Cost of capital</b>					
1. Rate base	4,735.3	66.6	4,801.9	45.1	4,847.0
2. Required rate of return	6.91	(0.02)	6.89	6.44	6.89
3.	327.2	3.7	330.9	2.9	333.8
<b>Cost of service</b>					
4. Gas costs	1,606.8	-	1,606.8	-	1,606.8
5. Operation and maintenance	332.0	(1.2)	330.8	96.5	427.3
6. Depreciation and amortization	264.3	(15.3)	249.0	12.7	261.7
7. Fixed financing costs	1.9	-	1.9	-	1.9
8. Municipal and other taxes	43.1	-	43.1	-	43.1
9.	2,248.1	(16.5)	2,231.6	109.2	2,340.8
<b>Miscellaneous operating and non-operating revenue</b>					
10. Other operating revenue	(40.9)	(1.8)	(42.7)	-	(42.7)
11. Interest and property rental	-	-	-	-	-
12. Other income	(0.1)	-	(0.1)	-	(0.1)
13.	(41.0)	(1.8)	(42.8)	-	(42.8)
<b>Income taxes on earnings</b>					
14. Excluding tax shield	47.1	(6.5)	40.6	8.3	48.9
15. Tax shield provided by interest expense	(41.8)	(0.4)	(42.2)	(0.6)	(42.8)
16.	5.3	(6.9)	(1.6)	7.7	6.1
<b>Taxes on sufficiency / (deficiency)</b>					
17. Gross sufficiency / (deficiency)	(18.9)	29.1	10.2	-	10.2
18. Net sufficiency / (deficiency)	(13.9)	21.4	7.5	-	7.5
19.	5.0	(7.7)	(2.7)	-	(2.7)
20. <b>Sub-total revenue requirement</b>	2,544.6	(29.2)	2,515.4	119.8	2,635.2
21. Customer Care Rate Smoothing V/A Adjustment	-	-	-	(1.1)	(1.1)
22. <b>Allowed revenue</b>	<u>2,544.6</u>	<u>(29.2)</u>	<u>2,515.4</u>	<u>118.7</u>	<u>2,634.1</u>
<b>Revenue at existing Rates</b>					
23. Gas sales	2,312.5	-	2,312.5	91.8	2,404.3
24. Transportation service	211.2	-	211.2	18.4	229.6
25. Transmission, compression and storage	1.8	-	1.8	-	1.8
26. Rounding adjustment	0.2	(0.1)	0.1	-	0.1
27. Revenue at existing rates	2,525.7	(0.1)	2,525.6	110.2	2,635.8
28. <b>Gross revenue sufficiency / (deficiency)</b>	<u>(18.9)</u>	<u>29.1</u>	<u>10.2</u>	<u>(8.5)</u>	<u>1.7</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 3, Page 1, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 3, Page 1, Filed: 2014-03-24.

UTILITY RATE BASE  
2015 FISCAL YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Line No.	Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Decision Adjustments (\$Millions)	Excl. CIS Adjusted Decision Utility Rate Base (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Total Decision Rate Base Including CIS (\$Millions)
<u>Property, Plant, and Equipment</u>					
1. Cost or redetermined value	7,462.9	-	7,462.9	127.1	7,590.0
2. Accumulated depreciation	<u>(3,000.7)</u>	<u>66.5</u>	<u>(2,934.2)</u>	<u>(82.0)</u>	<u>(3,016.2)</u>
3.	<u>4,462.2</u>	<u>66.5</u>	<u>4,528.7</u>	<u>45.1</u>	<u>4,573.8</u>
<u>Allowance for Working Capital</u>					
4. Accounts receivable rebillable projects	1.3	-	1.3	-	1.3
5. Materials and supplies	33.7	-	33.7	-	33.7
6. Mortgages receivable	0.1	-	0.1	-	0.1
7. Customer security deposits	(65.1)	-	(65.1)	-	(65.1)
8. Prepaid expenses	0.9	-	0.9	-	0.9
9. Gas in storage	291.2	-	291.2	-	291.2
10. Working cash allowance	<u>11.0</u>	<u>0.1</u>	<u>11.1</u>	<u>-</u>	<u>11.1</u>
11. Total Working Capital	<u>273.1</u>	<u>0.1</u>	<u>273.2</u>	<u>-</u>	<u>273.2</u>
12. Utility Rate Base	<u><u>4,735.3</u></u>	<u><u>66.6</u></u>	<u><u>4,801.9</u></u>	<u><u>45.1</u></u>	<u><u>4,847.0</u></u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 3, Page 2, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 3, Page 2, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY RATE BASE  
2015 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
2.	66.5	Accumulated depreciation  Change is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, and to increase the refund of previously collected net salvage amounts by \$120M over the 2014 - 2018 term, as per the Board's decision on the Site Restoration Cost issue.
10.	0.1	Working cash allowance  Change is due to the impact within working cash of updating operation and maintenance costs.

WORKING CAPITAL COMPONENTS - WORKING CASH ALLOWANCE  
2015 FISCAL YEAR

Line No.	Col. 1 Reference	Col. 2 Disburse- ments (\$Millions)	Col. 3 Net Lag-Days (Days)	Col. 4 Allowance (\$Millions)
1.	Gas purchase and storage and transportation charges	1,621.1	2.7	12.0
2.	Items not subject to working cash allowance (Note 1)	<u>(14.3)</u>		
3.	Gas costs charged to operations App A.S3.P5.Col.3.L8	<u>1,606.8</u>		
4.	Operation and Maintenance App A.S3.P5.Col.3.L9	330.8		
5.	Less: Storage costs	<u>(8.0)</u>		
6.	Operation and maintenance costs subject to working cash	322.8		
7.	Ancillary customer services	<u>-</u>		
8.		<u>322.8</u>	(11.1)	<u>(9.8)</u>
9.	Sub-total			<u>2.2</u>
10.	Storage costs	8.0	60.4	1.3
11.	Storage municipal and capital taxes	1.3	23.1	<u>0.1</u>
12.	Sub-total			<u>1.4</u>
13.	Harmonized sales tax			7.5
14.	Total working cash allowance			<u>11.1</u>

Note 1: Represents non cash items such as amortization of deferred charges,  
accounting adjustments and the T-service capacity credit.

UTILITY INCOME  
2015 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Adjusted Decision Utility Income (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision Utility Income (\$Millions)
1. Gas sales	2,312.5	-	2,312.5	91.8	2,404.3
2. Transportation of gas	211.2	-	211.2	18.4	229.6
3. Transmission, compression and storage revenue	1.8	-	1.8	-	1.8
4. Other operating revenue	40.9	1.8	42.7	-	42.7
5. Interest and property rental	-	-	-	-	-
6. Other income	0.1	-	0.1	-	0.1
7. Total operating revenue	2,566.5	1.8	2,568.3	110.2	2,678.5
8. Gas costs	1,606.8	-	1,606.8	-	1,606.8
9. Operation and maintenance	332.0	(1.2)	330.8	96.5	427.3
10. Depreciation and amortization expense	264.3	(15.3)	249.0	12.7	261.7
11. Fixed financing costs	1.9	-	1.9	-	1.9
12. Municipal and other taxes	43.1	-	43.1	-	43.1
13. Interest and financing amortization expense	-	-	-	-	-
14. Other interest expense	-	-	-	-	-
15. Total costs and expenses	2,248.1	(16.5)	2,231.6	109.2	2,340.8
16. Ontario utility income before income taxes	318.4	18.3	336.7	1.0	337.7
17. Income tax expense	5.3	(6.9)	(1.6)	7.7	6.1
18. Utility net income	313.1	25.2	338.3	(6.7)	331.6

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 3, Page 5, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 3, Page 5, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY INCOME  
2015 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
4.	1.8	Other operating revenue  The increase is due to the Board's decision on Other Revenues, requiring other revenue/income to be set at the 2013 actual level of \$42.8M.
9.	(1.2)	Operation and maintenance  The reduction is due to the Board's decision on Other O&M and to set 2015 through 2018 annual increase at 1%.
10.	(15.3)	Depreciation and amortization expense  The reduction is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, as per the Board's decision on the Site Restoration Cost issue.
17.	(6.9)	Income tax expense  The reduction in income tax expense is due predominantly to an increase in the tax deduction for site restoration costs, resulting from the Board's decision on the Site Restoration Cost issue which requires a \$120M increase in the refund of previously collected net salvage amounts over the 2014 - 2018 term, and a larger interest tax shield credit resulting from a higher rate base. Partially offsetting these income tax reductions are income tax increases resulting from higher other revenues and lower operation and maintenance costs, as noted in the changes above.

CALCULATION OF UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE  
2015 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Decision Utility Tax (\$Millions)
1. Utility income before income taxes (M1, T1, S3, P5)	318.4	18.3	336.7
Add			
2. Depreciation and amortization	264.3	(15.3)	249.0
3. Accrual based pension and OPEB costs	33.8	-	33.8
4. Other non-deductible items	1.1	-	1.1
5. Total Add Back	299.2	(15.3)	283.9
6. Sub total	617.6	3.0	620.6
Deduct			
7. Capital cost allowance - Federal	282.2	-	282.2
8. Capital cost allowance - Provincial	282.2	-	282.2
9. Items capitalized for regulatory purposes	46.8	-	46.8
10. Deduction for "grossed up" Part VI.1 tax	4.2	-	4.2
11. Amortization of share/debenture issue expense	3.3	-	3.3
12. Amortization of cumulative eligible capital	5.6	-	5.6
13. Amortization of C.D.E. and C.O.G.P.E	0.4	-	0.4
14. Site restoration cost adjustment	63.1	27.3	90.4
15. Cash based pension and OPEB costs	39.6	-	39.6
16. Total Deduction - Federal	445.2	27.3	472.5
17. Total Deduction - Provincial	445.2	27.3	472.5
18. Taxable income - Federal	172.4	(24.3)	148.1
19. Taxable income - Provincial	172.4	(24.3)	148.1
20. Income tax rate - Federal	15.00%	0.00%	15.00%
21. Income tax rate - Provincial	11.50%	0.00%	11.50%
22. Income tax provision - Federal	25.9	(3.7)	22.2
23. Income tax provision - Provincial	19.8	(2.8)	17.0
24. Income tax provision - combined	45.7	(6.5)	39.2
25. Part V1.1 tax			1.4
26. Total taxes excluding tax shield on interest expense			40.6
Tax shield on interest expense			
27. Rate base (M1.T1.S3.P2)			4,801.9
28. Return component of debt (M1.T1.S3.P8)			3.31%
29. Interest expense			159.1
30. Combined tax rate			26.50%
31. Income tax credit			(42.2)
32. Total income taxes			(1.6)

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 3, page 7, Filed: 2014-03-24.



UTILITY CAPITAL STRUCTURE  
2015 FISCAL YEAR

Line No.	Col. 1 Principal Excl. CC/CIS (\$Millions)	Col. 2 Component %	Col. 3 Indicated Cost Rate %	Col. 4 Return Component %
1. Long term debt	2,928.7	60.99	5.39	3.287
2. Short term debt	<u>44.5</u>	<u>0.93</u>	2.75	<u>0.026</u>
3.	2,973.2	61.92		3.313
4. Preference shares	100.0	2.08	3.68	0.077
5. Common equity	<u>1,728.7</u>	<u>36.00</u>	9.72	<u>3.499</u>
6.	<u><u>4,801.9</u></u>	<u><u>100.00</u></u>		<u><u>6.889</u></u>
7. Utility income	(\$Millions)			338.3
8. Rate base	(\$Millions)			4,801.9
9. Indicated rate of return				7.045%
10. Sufficiency in rate of return				0.156 %
11. Net sufficiency	(\$Millions)			7.5
12. Gross sufficiency	(\$Millions)			10.2
13. Customer Care/CIS deficiency	(\$Millions)			(8.5)
14. Total gross sufficiency	(\$Millions)			1.7
15. Revenue at existing rates	(\$Millions)			2,635.8
16. Allowed revenue	(\$Millions)			2,634.1
17. Total gross revenue sufficiency	(\$Millions)			1.7

CHANGE IN ALLOWED REVENUE  
2016 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments	Col. 3 Excl. CIS Adjusted Decision (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision EGD Total (\$Millions)
<b>Cost of capital</b>					
1. Rate base	5,553.8	109.8	5,663.6	32.4	5,696.0
2. Required rate of return	7.01	(0.01)	7.00	6.44	7.00
3.	389.3	7.2	396.5	2.1	398.6
<b>Cost of service</b>					
4. Gas costs	1,632.5	-	1,632.5	-	1,632.5
5. Operation and maintenance	339.1	(8.4)	330.7	100.4	431.1
6. Depreciation and amortization	293.9	(17.7)	276.2	12.7	288.9
7. Fixed financing costs	1.9	-	1.9	-	1.9
8. Municipal and other taxes	45.5	-	45.5	-	45.5
9.	2,312.9	(26.1)	2,286.8	113.1	2,399.9
<b>Miscellaneous operating and non-operating revenue</b>					
10. Other operating revenue	(41.2)	(1.5)	(42.7)	-	(42.7)
11. Interest and property rental	-	-	-	-	-
12. Other income	(0.1)	-	(0.1)	-	(0.1)
13.	(41.3)	(1.5)	(42.8)	-	(42.8)
<b>Income taxes on earnings</b>					
14. Excluding tax shield	43.4	(4.2)	39.2	7.9	47.1
15. Tax shield provided by interest expense	(48.3)	(0.9)	(49.2)	(0.4)	(49.6)
16.	(4.9)	(5.1)	(10.0)	7.5	(2.5)
<b>Taxes on sufficiency / (deficiency)</b>					
17. Gross sufficiency / (deficiency)	(112.4)	34.5	(77.9)	-	(77.9)
18. Net sufficiency / (deficiency)	(82.6)	25.3	(57.3)	-	(57.3)
19.	29.8	(9.1)	20.6	-	20.6
20. <b>Sub-total revenue requirement</b>	2,685.8	(34.6)	2,651.1	122.7	2,773.8
21. Customer Care Rate Smoothing V/A Adjustment	-	-	-	0.8	0.8
22. <b>Allowed revenue</b>	<u>2,685.8</u>	<u>(34.6)</u>	<u>2,651.1</u>	<u>123.5</u>	<u>2,774.6</u>
<b>Revenue at existing Rates</b>					
23. Gas sales	2,372.7	-	2,372.7	91.8	2,464.5
24. Transportation service	198.7	-	198.7	18.4	217.1
25. Transmission, compression and storage	1.8	-	1.8	-	1.8
26. Rounding adjustment	0.2	(0.2)	-	-	-
27. Revenue at existing rates	2,573.4	(0.2)	2,573.2	110.2	2,683.4
28. <b>Gross revenue sufficiency / (deficiency)</b>	<u>(112.4)</u>	<u>34.4</u>	<u>(77.9)</u>	<u>(13.3)</u>	<u>(91.2)</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 4, Page 1, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 4, Page 1, Filed: 2014-03-24.

UTILITY RATE BASE  
2016 FISCAL YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Line No.	Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Decision Adjustments (\$Millions)	Excl. CIS Adjusted Decision Utility Rate Base (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Total Decision Rate Base Including CIS (\$Millions)
<u>Property, Plant, and Equipment</u>					
1. Cost or redetermined value	8,427.5	-	8,427.5	127.1	8,554.6
2. Accumulated depreciation	<u>(3,120.6)</u>	<u>109.5</u>	<u>(3,011.1)</u>	<u>(94.7)</u>	<u>(3,105.8)</u>
3.	<u>5,306.9</u>	<u>109.5</u>	<u>5,416.4</u>	<u>32.4</u>	<u>5,448.8</u>
<u>Allowance for Working Capital</u>					
4. Accounts receivable rebillable projects	1.4	-	1.4	-	1.4
5. Materials and supplies	34.6	-	34.6	-	34.6
6. Mortgages receivable	-	-	-	-	-
7. Customer security deposits	(64.6)	-	(64.6)	-	(64.6)
8. Prepaid expenses	1.0	-	1.0	-	1.0
9. Gas in storage	276.3	-	276.3	-	276.3
10. Working cash allowance	<u>(1.8)</u>	<u>0.3</u>	<u>(1.5)</u>	<u>-</u>	<u>(1.5)</u>
11. Total Working Capital	<u>246.9</u>	<u>0.3</u>	<u>247.2</u>	<u>-</u>	<u>247.2</u>
12. Utility Rate Base	<u>5,553.8</u>	<u>109.8</u>	<u>5,663.6</u>	<u>32.4</u>	<u>5,696.0</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 4, Page 2, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 4, Page 2, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY RATE BASE  
2016 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
2.	109.5	Accumulated depreciation  Change is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, and to increase the refund of previously collected net salvage amounts by \$120M over the 2014 - 2018 term, as per the Board's decision on the Site Restoration Cost issue.
10.	0.3	Working cash allowance  Change is due to the impact within working cash of updating operation and maintenance costs.

WORKING CAPITAL COMPONENTS - WORKING CASH ALLOWANCE  
2016 FISCAL YEAR

Line No.	Col. 1 Reference	Col. 2 Disburse- ments (\$Millions)	Col. 3 Net Lag-Days (Days)	Col. 4 Allowance (\$Millions)
1.	Gas purchase and storage and transportation charges	1,647.2	2.3	10.4
2.	Items not subject to working cash allowance (Note 1)	<u>(14.7)</u>		
3.	Gas costs charged to operations App A.S4.P5.Col.3.L8	<u>1,632.5</u>		
4.	Operation and Maintenance App A.S4.P5.Col.3.L9	330.7		
5.	Less: Storage costs	<u>(8.4)</u>		
6.	Operation and maintenance costs subject to working cash	322.3		
7.	Ancillary customer services	<u>-</u>		
8.		<u>322.3</u>	(10.9)	<u>(9.6)</u>
9.	Sub-total			<u>0.8</u>
10.	Storage costs	8.4	58.4	1.3
11.	Storage municipal and capital taxes	1.4	22.9	<u>0.1</u>
12.	Sub-total			<u>1.4</u>
13.	Harmonized sales tax			<u>(3.7)</u>
14.	Total working cash allowance			<u><u>(1.5)</u></u>

Note 1: Represents non cash items such as amortization of deferred charges, accounting adjustments and the T-service capacity credit.

UTILITY INCOME  
2016 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Adjusted Decision Utility Income (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision Utility Income (\$Millions)
1. Gas sales	2,372.7	-	2,372.7	91.8	2,464.5
2. Transportation of gas	198.7	-	198.7	18.4	217.1
3. Transmission, compression and storage revenue	1.8	-	1.8	-	1.8
4. Other operating revenue	41.2	1.5	42.7	-	42.7
5. Interest and property rental	-	-	-	-	-
6. Other income	0.1	-	0.1	-	0.1
7. Total operating revenue	2,614.5	1.5	2,616.0	110.2	2,726.2
8. Gas costs	1,632.5	-	1,632.5	-	1,632.5
9. Operation and maintenance	339.1	(8.4)	330.7	100.4	431.1
10. Depreciation and amortization expense	293.9	(17.7)	276.2	12.7	288.9
11. Fixed financing costs	1.9	-	1.9	-	1.9
12. Municipal and other taxes	45.5	-	45.5	-	45.5
13. Interest and financing amortization expense	-	-	-	-	-
14. Other interest expense	-	-	-	-	-
15. Total costs and expenses	2,312.9	(26.1)	2,286.8	113.1	2,399.9
16. Ontario utility income before income taxes	301.6	27.6	329.2	(2.9)	326.3
17. Income tax expense	(4.9)	(5.1)	(10.0)	7.5	(2.5)
18. Utility net income	306.5	32.7	339.2	(10.4)	328.8

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 4, Page 5, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 4, Page 5, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY INCOME  
2016 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
4.	1.5	Other operating revenue  The increase is due to the Board's decision on Other Revenues, requiring other revenue/income to be set at the 2013 actual level of \$42.8M.
9.	(8.4)	Operation and maintenance  The reduction is due to the Board's decision on Other O&M and to set 2015 through 2018 annual increase at 1%.
10.	(17.7)	Depreciation and amortization expense  The reduction is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, as per the Board's decision on the Site Restoration Cost issue.
17.	(5.1)	Income tax expense  The reduction in income tax expense is due predominantly to an increase in the tax deduction for site restoration costs, resulting from the Board's decision on the Site Restoration Cost issue which requires a \$120M increase in the refund of previously collected net salvage amounts over the 2014 - 2018 term, and a larger interest tax shield credit resulting from a higher rate base. Partially offsetting these income tax reductions are income tax increases resulting from higher other revenues and lower operation and maintenance costs, as noted in the changes above.

CALCULATION OF UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE  
2016 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Decision Utility Tax (\$Millions)
1. Utility income before income taxes (M1, T1, S4, P5)	301.6	27.6	329.2
Add			
2. Depreciation and amortization	293.9	(17.7)	276.2
3. Accrual based pension and OPEB costs	30.9	-	30.9
4. Other non-deductible items	1.0	-	1.0
5. Total Add Back	325.8	(17.7)	308.1
6. Sub total	627.4	9.9	637.3
Deduct			
7. Capital cost allowance - Federal	315.4	-	315.4
8. Capital cost allowance - Provincial	315.4	-	315.4
9. Items capitalized for regulatory purposes	46.6	-	46.6
10. Deduction for "grossed up" Part VI.1 tax	5.0	-	5.0
11. Amortization of share/debenture issue expense	3.8	-	3.8
12. Amortization of cumulative eligible capital	5.2	-	5.2
13. Amortization of C.D.E. and C.O.G.P.E	0.2	-	0.2
14. Site restoration cost adjustment	58.1	25.8	83.9
15. Cash based pension and OPEB costs	35.7	-	35.7
16. Total Deduction - Federal	470.0	25.8	495.8
17. Total Deduction - Provincial	470.0	25.8	495.8
18. Taxable income - Federal	157.4	(15.9)	141.5
19. Taxable income - Provincial	157.4	(15.9)	141.5
20. Income tax rate - Federal	15.00%	0.00%	15.00%
21. Income tax rate - Provincial	11.50%	0.00%	11.50%
22. Income tax provision - Federal	23.6	(2.4)	21.2
23. Income tax provision - Provincial	18.1	(1.8)	16.3
24. Income tax provision - combined	41.7	(4.2)	37.5
25. Part V1.1 tax			1.7
26. Total taxes excluding tax shield on interest expense			39.2
Tax shield on interest expense			
27. Rate base (M1.T1.S4.P2)			5,663.6
28. Return component of debt (M1.T1.S4.P8)			3.28%
29. Interest expense			185.8
30. Combined tax rate			26.50%
31. Income tax credit			(49.2)
32. Total income taxes			(10.0)

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 4, page 7, Filed: 2014-03-24.



UTILITY CAPITAL STRUCTURE  
2016 FISCAL YEAR

Line No.	Col. 1 Principal Excl. CC/CIS (\$Millions)	Col. 2 Component %	Col. 3 Indicated Cost Rate %	Col. 4 Return Component %
1. Long term debt	3,422.6	60.43	5.33	3.221
2. Short term debt	<u>102.1</u>	<u>1.80</u>	3.35	<u>0.060</u>
3.	3,524.7	62.23		3.281
4. Preference shares	100.0	1.77	4.32	0.076
5. Common equity	<u>2,038.9</u>	<u>36.00</u>	10.12	<u>3.643</u>
6.	<u>5,663.6</u>	<u>100.00</u>		<u>7.000</u>
7. Utility income	(\$Millions)			339.2
8. Rate base	(\$Millions)			5,663.6
9. Indicated rate of return				5.989%
10. (Deficiency) in rate of return				(1.011)%
11. Net (deficiency)	(\$Millions)			(57.3)
12. Gross (deficiency)	(\$Millions)			(77.9)
13. Customer Care/CIS deficiency	(\$Millions)			(13.3)
14. Total gross (deficiency)	(\$Millions)			(91.2)
15. Revenue at existing rates	(\$Millions)			2,683.4
16. Allowed revenue	(\$Millions)			2,774.6
17. Total gross revenue (deficiency)	(\$Millions)			(91.2)

CHANGE IN ALLOWED REVENUE  
2017 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments	Col. 3 Excl. CIS Adjusted Decision (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision EGD Total (\$Millions)
<b>Cost of capital</b>					
1. Rate base	5,775.9	153.0	5,928.9	19.7	5,948.6
2. Required rate of return	7.03	0.01	7.04	6.44	7.04
3.	406.0	11.4	417.4	1.3	418.7
<b>Cost of service</b>					
4. Gas costs	1,632.5	-	1,632.5	-	1,632.5
5. Operation and maintenance	346.1	(13.6)	332.5	104.4	436.9
6. Depreciation and amortization	303.5	(18.5)	285.0	12.7	297.7
7. Fixed financing costs	1.9	-	1.9	-	1.9
8. Municipal and other taxes	47.9	-	47.9	-	47.9
9.	2,331.9	(32.1)	2,299.8	117.1	2,416.9
<b>Miscellaneous operating and non-operating revenue</b>					
10. Other operating revenue	(41.2)	(1.5)	(42.7)	-	(42.7)
11. Interest and property rental	-	-	-	-	-
12. Other income	(0.1)	-	(0.1)	-	(0.1)
13.	(41.3)	(1.5)	(42.8)	-	(42.8)
<b>Income taxes on earnings</b>					
14. Excluding tax shield	49.8	(2.5)	47.3	7.5	54.8
15. Tax shield provided by interest expense	(50.4)	(1.4)	(51.8)	(0.2)	(52.0)
16.	(0.6)	(3.9)	(4.5)	7.3	2.8
<b>Taxes on sufficiency / (deficiency)</b>					
17. Gross sufficiency / (deficiency)	(154.1)	36.2	(117.9)	-	(117.9)
18. Net sufficiency / (deficiency)	(113.3)	26.6	(86.7)	-	(86.7)
19.	40.8	(9.6)	31.3	-	31.3
20. <b>Sub-total revenue requirement</b>	2,736.8	(35.7)	2,701.2	125.7	2,826.9
21. Customer Care Rate Smoothing V/A Adjustment	-	-	-	2.9	2.9
22. <b>Allowed revenue</b>	<u>2,736.8</u>	<u>(35.7)</u>	<u>2,701.2</u>	<u>128.6</u>	<u>2,829.8</u>
<b>Revenue at existing Rates</b>					
23. Gas sales	2,388.5	-	2,388.5	91.8	2,480.3
24. Transportation service	192.7	-	192.7	18.4	211.1
25. Transmission, compression and storage	1.8	-	1.8	-	1.8
26. Rounding adjustment	(0.3)	0.6	0.3	-	0.3
27. Revenue at existing rates	2,582.7	0.6	2,583.3	110.2	2,693.5
28. <b>Gross revenue sufficiency / (deficiency)</b>	<u>(154.1)</u>	<u>36.3</u>	<u>(117.9)</u>	<u>(18.4)</u>	<u>(136.3)</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 5, Page 1, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 5, Page 1, Filed: 2014-03-24.

UTILITY RATE BASE  
2017 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Adjusted Decision Utility Rate Base (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Total Decision Rate Base Including CIS (\$Millions)
<u>Property, Plant, and Equipment</u>					
1. Cost or redetermined value	8,792.2	-	8,792.2	127.1	8,919.3
2. Accumulated depreciation	(3,263.0)	152.6	(3,110.4)	(107.4)	(3,217.8)
3.	<u>5,529.2</u>	<u>152.6</u>	<u>5,681.8</u>	<u>19.7</u>	<u>5,701.5</u>
<u>Allowance for Working Capital</u>					
4. Accounts receivable rebillable projects	1.4	-	1.4	-	1.4
5. Materials and supplies	34.6	-	34.6	-	34.6
6. Mortgages receivable	-	-	-	-	-
7. Customer security deposits	(64.6)	-	(64.6)	-	(64.6)
8. Prepaid expenses	1.0	-	1.0	-	1.0
9. Gas in storage	276.3	-	276.3	-	276.3
10. Working cash allowance	<u>(2.0)</u>	<u>0.4</u>	<u>(1.6)</u>	<u>-</u>	<u>(1.6)</u>
11. Total Working Capital	<u>246.7</u>	<u>0.4</u>	<u>247.1</u>	<u>-</u>	<u>247.1</u>
12. Utility Rate Base	<u>5,775.9</u>	<u>153.0</u>	<u>5,928.9</u>	<u>19.7</u>	<u>5,948.6</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 5, Page 2, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 5, Page 2, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY RATE BASE  
2017 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
2.	152.6	Accumulated depreciation  Change is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, and to increase the refund of previously collected net salvage amounts by \$120M over the 2014 - 2018 term, as per the Board's decision on the Site Restoration Cost issue.
10.	0.4	Working cash allowance  Change is due to the impact within working cash of updating operation and maintenance costs.

WORKING CAPITAL COMPONENTS - WORKING CASH ALLOWANCE  
2017 FISCAL YEAR

Line No.	Col. 1 Reference	Col. 2 Disburse- ments (\$Millions)	Col. 3 Net Lag-Days (Days)	Col. 4 Allowance (\$Millions)
1.	Gas purchase and storage and transportation charges	1,647.2	2.3	10.4
2.	Items not subject to working cash allowance (Note 1)	<u>(14.7)</u>		
3.	Gas costs charged to operations App A.S5.P5.Col.3.L8	<u>1,632.5</u>		
4.	Operation and Maintenance App A.S5.P5.Col.3.L9	332.5		
5.	Less: Storage costs	<u>(8.4)</u>		
6.	Operation and maintenance costs subject to working cash	324.1		
7.	Ancillary customer services	<u>-</u>		
8.		<u>324.1</u>	(10.9)	<u>(9.7)</u>
9.	Sub-total			<u>0.7</u>
10.	Storage costs	8.4	58.4	1.3
11.	Storage municipal and capital taxes	1.4	22.9	<u>0.1</u>
12.	Sub-total			<u>1.4</u>
13.	Harmonized sales tax			<u>(3.7)</u>
14.	Total working cash allowance			<u><u>(1.6)</u></u>

Note 1: Represents non cash items such as amortization of deferred charges, accounting adjustments and the T-service capacity credit.

UTILITY INCOME  
2017 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Adjusted Decision Utility Income (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision Utility Income (\$Millions)
1. Gas sales	2,388.5	-	2,388.5	91.8	2,480.3
2. Transportation of gas	192.7	-	192.7	18.4	211.1
3. Transmission, compression and storage revenue	1.8	-	1.8	-	1.8
4. Other operating revenue	41.2	1.5	42.7	-	42.7
5. Interest and property rental	-	-	-	-	-
6. Other income	0.1	-	0.1	-	0.1
7. Total operating revenue	2,624.3	1.5	2,625.8	110.2	2,736.0
8. Gas costs	1,632.5	-	1,632.5	-	1,632.5
9. Operation and maintenance	346.1	(13.6)	332.5	104.4	436.9
10. Depreciation and amortization expense	303.5	(18.5)	285.0	12.7	297.7
11. Fixed financing costs	1.9	-	1.9	-	1.9
12. Municipal and other taxes	47.9	-	47.9	-	47.9
13. Interest and financing amortization expense	-	-	-	-	-
14. Other interest expense	-	-	-	-	-
15. Total costs and expenses	2,331.9	(32.1)	2,299.8	117.1	2,416.9
16. Ontario utility income before income taxes	292.4	33.6	326.0	(6.9)	319.1
17. Income tax expense	(0.6)	(3.9)	(4.5)	7.3	2.8
18. Utility net income	293.0	37.5	330.5	(14.2)	316.3

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 5, Page 5, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 5, Page 5, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY INCOME  
2017 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
4.	1.5	Other operating revenue  The increase is due to the Board's decision on Other Revenues, requiring other revenue/income to be set at the 2013 actual level of \$42.8M.
9.	(13.6)	Operation and maintenance  The reduction is due to the Board's decision on Other O&M and to set 2015 through 2018 annual increase at 1%.
10.	(18.5)	Depreciation and amortization expense  The reduction is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, as per the Board's decision on the Site Restoration Cost issue.
17.	(3.9)	Income tax expense  The reduction in income tax expense is due predominantly to an increase in the tax deduction for site restoration costs, resulting from the Board's decision on the Site Restoration Cost issue which requires a \$120M increase in the refund of previously collected net salvage amounts over the 2014 - 2018 term, and a larger interest tax shield credit resulting from a higher rate base. Partially offsetting these income tax reductions are income tax increases resulting from higher other revenues and lower operation and maintenance costs, as noted in the changes above.

CALCULATION OF UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE  
2017 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Decision Utility Tax (\$Millions)
1. Utility income before income taxes (M1, T1, S5, P5)	292.4	33.6	326.0
Add			
2. Depreciation and amortization	303.5	(18.5)	285.0
3. Accrual based pension and OPEB costs	28.5	-	28.5
4. Other non-deductible items	1.0	-	1.0
5. Total Add Back	333.0	(18.5)	314.5
6. Sub total	625.4	15.1	640.5
Deduct			
7. Capital cost allowance - Federal	298.2	-	298.2
8. Capital cost allowance - Provincial	298.2	-	298.2
9. Items capitalized for regulatory purposes	46.6	-	46.6
10. Deduction for "grossed up" Part VI.1 tax	5.6	-	5.6
11. Amortization of share/debenture issue expense	3.9	-	3.9
12. Amortization of cumulative eligible capital	4.8	-	4.8
13. Amortization of C.D.E. and C.O.G.P.E	0.1	-	0.1
14. Site restoration cost adjustment	53.1	24.4	77.5
15. Cash based pension and OPEB costs	32.2	-	32.2
16. Total Deduction - Federal	444.5	24.4	468.9
17. Total Deduction - Provincial	444.5	24.4	468.9
18. Taxable income - Federal	180.9	(9.3)	171.6
19. Taxable income - Provincial	180.9	(9.3)	171.6
20. Income tax rate - Federal	15.00%	0.00%	15.00%
21. Income tax rate - Provincial	11.50%	0.00%	11.50%
22. Income tax provision - Federal	27.1	(1.4)	25.7
23. Income tax provision - Provincial	20.8	(1.1)	19.7
24. Income tax provision - combined	47.9	(2.5)	45.4
25. Part V1.1 tax			1.9
26. Total taxes excluding tax shield on interest expense			47.3
Tax shield on interest expense			
27. Rate base (M1.T1.S5.P2)			5,928.9
28. Return component of debt (M1.T1.S5.P8)			3.30%
29. Interest expense			195.5
30. Combined tax rate			26.50%
31. Income tax credit			(51.8)
32. Total income taxes			(4.5)

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 5, page 7, Filed: 2014-03-24.



UTILITY CAPITAL STRUCTURE  
2017 FISCAL YEAR

Line No.	Col. 1 Principal Excl. CC/CIS (\$Millions)	Col. 2 Component %	Col. 3 Indicated Cost Rate %	Col. 4 Return Component %
1. Long term debt	3,591.4	60.57	5.32	3.222
2. Short term debt	<u>103.1</u>	<u>1.74</u>	4.30	<u>0.075</u>
3.	3,694.5	62.31		3.297
4. Preference shares	100.0	1.69	4.64	0.078
5. Common equity	<u>2,134.4</u>	<u>36.00</u>	10.17	<u>3.661</u>
6.	<u><u>5,928.9</u></u>	<u><u>100.00</u></u>		<u><u>7.036</u></u>
7. Utility income	(\$Millions)			330.5
8. Rate base	(\$Millions)			5,928.9
9. Indicated rate of return				5.574%
10. (Deficiency) in rate of return				(1.462)%
11. Net (deficiency)	(\$Millions)			(86.7)
12. Gross (deficiency)	(\$Millions)			(117.9)
13. Customer Care/CIS deficiency	(\$Millions)			(18.4)
14. Total gross (deficiency)	(\$Millions)			(136.3)
15. Revenue at existing rates	(\$Millions)			2,693.5
16. Allowed revenue	(\$Millions)			2,829.8
17. Total gross revenue (deficiency)	(\$Millions)			(136.3)

CHANGE IN ALLOWED REVENUE  
2018 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments	Col. 3 Excl. CIS Adjusted Decision (\$Millions)	Col. 4 Cust. Care / CIS (Note 2) (\$Millions)	Col. 5 Decision EGD Total (\$Millions)
<b>Cost of capital</b>					
1. Rate base	5,955.3	190.3	6,145.6	7.0	6,152.6
2. Required rate of return	7.10	0.02	7.12	6.44	7.12
3.	<u>422.8</u>	<u>14.8</u>	<u>437.6</u>	<u>0.5</u>	<u>438.1</u>
<b>Cost of service</b>					
4. Gas costs	1,632.5	-	1,632.5	-	1,632.5
5. Operation and maintenance	353.3	(19.0)	334.3	108.5	442.8
6. Depreciation and amortization	312.1	(19.3)	292.8	12.7	305.5
7. Fixed financing costs	1.9	-	1.9	-	1.9
8. Municipal and other taxes	50.4	-	50.4	-	50.4
9.	<u>2,350.2</u>	<u>(38.3)</u>	<u>2,311.9</u>	<u>121.2</u>	<u>2,433.1</u>
<b>Miscellaneous operating and non-operating revenue</b>					
10. Other operating revenue	(41.2)	(1.5)	(42.7)	-	(42.7)
11. Interest and property rental	-	-	-	-	-
12. Other income	(0.1)	-	(0.1)	-	(0.1)
13.	<u>(41.3)</u>	<u>(1.5)</u>	<u>(42.8)</u>	<u>-</u>	<u>(42.8)</u>
<b>Income taxes on earnings</b>					
14. Excluding tax shield	59.3	1.8	61.1	7.2	68.3
15. Tax shield provided by interest expense	(52.5)	(2.0)	(54.5)	(0.1)	(54.6)
16.	<u>6.8</u>	<u>(0.2)</u>	<u>6.6</u>	<u>7.1</u>	<u>13.7</u>
<b>Taxes on sufficiency / (deficiency)</b>					
17. Gross sufficiency / (deficiency)	(198.2)	34.6	(163.6)	-	(163.6)
18. Net sufficiency / (deficiency)	(145.7)	25.4	(120.3)	-	(120.3)
19.	<u>52.5</u>	<u>(9.2)</u>	<u>43.4</u>	<u>-</u>	<u>43.4</u>
20. <b>Sub-total revenue requirement</b>	2,791.0	(34.4)	2,756.7	128.8	2,885.5
21. Customer Care Rate Smoothing V/A Adjustment	-	-	-	5.0	5.0
22. <b>Allowed revenue</b>	<u>2,791.0</u>	<u>(34.4)</u>	<u>2,756.7</u>	<u>133.8</u>	<u>2,890.5</u>
<b>Revenue at existing Rates</b>					
23. Gas sales	2,404.4	-	2,404.4	91.8	2,496.2
24. Transportation service	186.6	-	186.6	18.4	205.0
25. Transmission, compression and storage	1.8	-	1.8	-	1.8
26. Rounding adjustment	-	0.3	0.3	-	0.3
27. Revenue at existing rates	<u>2,592.8</u>	<u>0.3</u>	<u>2,593.1</u>	<u>110.2</u>	<u>2,703.3</u>
28. <b>Gross revenue sufficiency / (deficiency)</b>	<u>(198.2)</u>	<u>34.7</u>	<u>(163.6)</u>	<u>(23.6)</u>	<u>(187.2)</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 6, Page 1, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 6, Page 1, Filed: 2014-03-24.

UTILITY RATE BASE  
2018 FISCAL YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Line No.	Excl. CIS Impact Statement Number 1 (Note 1)	Decision Adjustments	Excl. CIS Adjusted Decision Utility Rate Base	Cust. Care / CIS (Note 2)	Total Decision Rate Base Including CIS
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
<u>Property, Plant, and Equipment</u>					
1. Cost or redetermined value	9,147.8	-	9,147.8	127.1	9,274.9
2. Accumulated depreciation	(3,439.0)	189.7	(3,249.3)	(120.1)	(3,369.4)
3.	<u>5,708.8</u>	<u>189.7</u>	<u>5,898.5</u>	<u>7.0</u>	<u>5,905.5</u>
<u>Allowance for Working Capital</u>					
4. Accounts receivable rebillable projects	1.4	-	1.4	-	1.4
5. Materials and supplies	34.6	-	34.6	-	34.6
6. Mortgages receivable	-	-	-	-	-
7. Customer security deposits	(64.6)	-	(64.6)	-	(64.6)
8. Prepaid expenses	1.0	-	1.0	-	1.0
9. Gas in storage	276.3	-	276.3	-	276.3
10. Working cash allowance	(2.2)	0.6	(1.6)	-	(1.6)
11. Total Working Capital	<u>246.5</u>	<u>0.6</u>	<u>247.1</u>	<u>-</u>	<u>247.1</u>
12. Utility Rate Base	<u>5,955.3</u>	<u>190.3</u>	<u>6,145.6</u>	<u>7.0</u>	<u>6,152.6</u>

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 6, Page 2, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 6, Page 2, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY RATE BASE  
2018 FISCAL YEAR

Line No.	Adj'd Adjustment (\$Millions)	Explanation
2.	189.7	Accumulated depreciation  Change is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, and to increase the refund of previously collected net salvage amounts by \$120M over the 2014 - 2018 term, as per the Board's decision on the Site Restoration Cost issue.
10.	0.6	Working cash allowance  Change is due to the impact within working cash of updating operation and maintenance costs.

WORKING CAPITAL COMPONENTS - WORKING CASH ALLOWANCE  
2018 FISCAL YEAR

Line No.	Col. 1 Reference	Col. 2 Disburse- ments (\$Millions)	Col. 3 Net Lag-Days (Days)	Col. 4 Allowance (\$Millions)
1.	Gas purchase and storage and transportation charges	1,647.2	2.3	10.4
2.	Items not subject to working cash allowance (Note 1)	<u>(14.7)</u>		
3.	Gas costs charged to operations App A.S6.P5.Col.3.L8	<u>1,632.5</u>		
4.	Operation and Maintenance App A.S6.P5.Col.3.L9	334.3		
5.	Less: Storage costs	<u>(8.4)</u>		
6.	Operation and maintenance costs subject to working cash	325.9		
7.	Ancillary customer services	<u>-</u>		
8.		<u>325.9</u>	(10.9)	<u>(9.7)</u>
9.	Sub-total			<u>0.7</u>
10.	Storage costs	8.4	58.4	1.3
11.	Storage municipal and capital taxes	1.4	22.9	<u>0.1</u>
12.	Sub-total			<u>1.4</u>
13.	Harmonized sales tax			(3.7)
14.	Total working cash allowance			<u><u>(1.6)</u></u>

Note 1: Represents non cash items such as amortization of deferred charges,  
accounting adjustments and the T-service capacity credit.

UTILITY INCOME  
2018 FISCAL YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
Line No.	Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Decision Adjustments (\$Millions)	Excl. CIS Adjusted Decision Utility Income (\$Millions)	Cust. Care / CIS (Note 2) (\$Millions)	Decision Utility Income (\$Millions)
1. Gas sales	2,404.4	-	2,404.4	91.8	2,496.2
2. Transportation of gas	186.6	-	186.6	18.4	205.0
3. Transmission, compression and storage revenue	1.8	-	1.8	-	1.8
4. Other operating revenue	41.2	1.5	42.7	-	42.7
5. Interest and property rental	-	-	-	-	-
6. Other income	0.1	-	0.1	-	0.1
7. Total operating revenue	2,634.1	1.5	2,635.6	110.2	2,745.8
8. Gas costs	1,632.5	-	1,632.5	-	1,632.5
9. Operation and maintenance	353.3	(19.0)	334.3	108.5	442.8
10. Depreciation and amortization expense	312.1	(19.3)	292.8	12.7	305.5
11. Fixed financing costs	1.9	-	1.9	-	1.9
12. Municipal and other taxes	50.4	-	50.4	-	50.4
13. Interest and financing amortization expense	-	-	-	-	-
14. Other interest expense	-	-	-	-	-
15. Total costs and expenses	2,350.2	(38.3)	2,311.9	121.2	2,433.1
16. Ontario utility income before income taxes	283.9	39.8	323.7	(11.0)	312.7
17. Income tax expense	6.8	(0.2)	6.6	7.1	13.7
18. Utility net income	277.1	40.0	317.1	(18.1)	299.0

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 6, Page 5, Filed: 2014-03-24.

Note 2: Information from Col. 4 of Exhibit M1, Tab 1, Schedule 6, Page 5, Filed: 2014-03-24.

EXPLANATION OF ADJUSTMENTS TO UTILITY INCOME  
2018 FISCAL YEAR

Line No.	Adj'd	Adjustment (\$Millions)	Explanation
4.	1.5		Other operating revenue  The increase is due to the Board's decision on Other Revenues, requiring other revenue/income to be set at the 2013 actual level of \$42.8M.
9.	(19.0)		Operation and maintenance  The reduction is due to the Board's decision on Other O&M and to set 2015 through 2018 annual increase at 1%.
10.	(19.3)		Depreciation and amortization expense  The reduction is due to the impact of updating depreciation rates (net salvage component) to reduce the net salvage, or site restoration costs, collected over the 2014 - 2018 term by \$85M, as per the Board's decision on the Site Restoration Cost issue.
17.	(0.2)		Income tax expense  The reduction in income tax expense is due to an increase in the tax deduction for site restoration costs, resulting from the Board's decision on the Site Restoration Cost issue which requires a \$120M increase in the refund of previously collected net salvage amounts over the 2014 - 2018 term, and a larger interest tax shield credit resulting from a higher rate base. Partially offsetting these income tax reductions are income tax increases resulting from higher other revenues and lower operation and maintenance costs, as noted in the changes above.

CALCULATION OF UTILITY TAXABLE INCOME AND INCOME TAX EXPENSE  
2018 FISCAL YEAR

Line No.	Col. 1 Excl. CIS Impact Statement Number 1 (Note 1) (\$Millions)	Col. 2 Decision Adjustments (\$Millions)	Col. 3 Excl. CIS Decision Utility Tax (\$Millions)
1. Utility income before income taxes (M1, T1, S6, P5)	283.9	39.8	323.7
Add			
2. Depreciation and amortization	312.1	(19.3)	292.8
3. Accrual based pension and OPEB costs	26.2	-	26.2
4. Other non-deductible items	1.0	-	1.0
5. Total Add Back	339.3	(19.3)	320.0
6. Sub total	623.2	20.5	643.7
Deduct			
7. Capital cost allowance - Federal	298.5	-	298.5
8. Capital cost allowance - Provincial	298.5	-	298.5
9. Items capitalized for regulatory purposes	46.6	-	46.6
10. Deduction for "grossed up" Part VI.1 tax	5.6	-	5.6
11. Amortization of share/debenture issue expense	4.0	-	4.0
12. Amortization of cumulative eligible capital	4.5	-	4.5
13. Amortization of C.D.E. and C.O.G.P.E	0.1	-	0.1
14. Site restoration cost adjustment	17.4	13.7	31.1
15. Cash based pension and OPEB costs	29.8	-	29.8
16. Total Deduction - Federal	406.5	13.7	420.2
17. Total Deduction - Provincial	406.5	13.7	420.2
18. Taxable income - Federal	216.7	6.8	223.5
19. Taxable income - Provincial	216.7	6.8	223.5
20. Income tax rate - Federal	15.00%	0.00%	15.00%
21. Income tax rate - Provincial	11.50%	0.00%	11.50%
22. Income tax provision - Federal	32.5	1.0	33.5
23. Income tax provision - Provincial	24.9	0.8	25.7
24. Income tax provision - combined	57.4	1.8	59.2
25. Part V1.1 tax			1.9
26. Total taxes excluding tax shield on interest expense			61.1
Tax shield on interest expense			
27. Rate base (M1.T1.S6.P2)			6,145.6
28. Return component of debt (M1.T1.S6.P8)			3.34%
29. Interest expense			205.5
30. Combined tax rate			26.50%
31. Income tax credit			(54.5)
32. Total income taxes			6.6

Note 1: Information from Col. 3 of Exhibit M1, Tab 1, Schedule 6, page 7, Filed: 2014-03-24.



UTILITY CAPITAL STRUCTURE  
2018 FISCAL YEAR

Line No.	Col. 1 Principal Excl. CC/CIS	Col. 2 Component	Col. 3 Indicated Cost Rate	Col. 4 Return Component
	(\$Millions)	%	%	%
1. Long term debt	3,734.3	60.76	5.39	3.275
2. Short term debt	<u>98.9</u>	<u>1.61</u>	4.30	<u>0.069</u>
3.	3,833.2	62.37		3.344
4. Preference shares	100.0	1.63	4.64	0.076
5. Common equity	<u>2,212.4</u>	<u>36.00</u>	10.27	<u>3.697</u>
6.	<u><u>6,145.6</u></u>	<u><u>100.00</u></u>		<u><u>7.117</u></u>
7. Utility income	(\$Millions)			317.1
8. Rate base	(\$Millions)			6,145.6
9. Indicated rate of return				5.160%
10. (Deficiency) in rate of return				(1.957)%
11. Net (deficiency)	(\$Millions)			(120.3)
12. Gross (deficiency)	(\$Millions)			(163.6)
13. Customer Care/CIS deficiency	(\$Millions)			(23.6)
14. Total gross (deficiency)	(\$Millions)			(187.2)
15. Revenue at existing rates	(\$Millions)			2,703.3
16. Allowed revenue	(\$Millions)			2,890.5
17. Total gross revenue (deficiency)	(\$Millions)			(187.2)

## APPENDIX “B”

### Rate Handbook

# RATE HANDBOOK

Filed 2014-07-31  
EB-2012-0459  
Decision  
Exhibit H2  
Tab 6  
Schedule 1  
Page 1 of 62

## ***ENBRIDGE GAS DISTRIBUTION***

### **HANDBOOK OF RATES AND DISTRIBUTION SERVICES**

#### **INDEX**

PART I:	GLOSSARY OF TERMS	Page 1
PART II:	RATES AND SERVICES AVAILABLE	Page 4
PART III:	TERMS AND CONDITIONS - APPLICABLE TO ALL SERVICES	Page 5
PART IV:	TERMS AND CONDITIONS - DIRECT PURCHASE ARRANGEMENTS	Page 7
PART V:	RATE SCHEDULES	Page 10

Issued: 2014-01-01  
Replaces: 2014-01-01



## GLOSSARY OF TERMS

In this Handbook of Rates and Distribution Services, each term set out below shall have the meaning set out opposite it:

**Annual Turnover Volume ("ATV"):** The sum of the contracted volumes injected into and withdrawn from storage by an applicant within a contract year.

**Annual Volume Deficiency:** The difference between the Minimum Annual Volume and the volume actually taken in a contract year, if such volume is less than the Minimum Annual Volume.

**Applicant:** The party who makes application to the Company for one or more of the services of the Company and such term includes any party receiving one or more of the services of the Company.

**Authorized Volume:** In regards to Sales Service Agreements, the Contract Demand.

In regards to Bundled Transportation Service arrangements, the Contract Demand (CD) less the amount by which the Applicant's Mean Daily Volume (MDV) exceeds the Daily Delivered Volume (Delivery) and less the volume by which the Applicant has been ordered to curtail or discontinue the use of gas (Curtailment Volume) or otherwise represented as:

CD – (MDV – Delivery) – Curtailment Volume

**Back-stopping:** A service whereby alternative supplies of gas may be available in the event that an Applicant's supply of gas is not available for delivery to the Company.

**Banked Gas Account:** A record of the amount of gas delivered by the Applicant to the Company in respect of a Terminal Location (credits) and of volume of gas taken by the Applicant at the Terminal Location (debits)

**Billing Contract Demand:** Applicable only to new customers who take Dedicated Service under Rate 125. The Company and the Applicant shall determine a Billing Contract Demand which would result in annual revenues over the term of the contract that would enable the Company to recover the invested capital, return on capital, and O&M costs of the Dedicated Service in accordance with its system expansion policies.

**Billing Month:** A period of approximately thirty (30) days following which the Company renders a bill to an applicant. The billing month is determined by the Company's monthly Reading and Billing Schedule. With respect to rate 135 LVDC's, there are eight summer months and four winter months.

**Board:** Ontario Energy Board. (OEB)

**Bundled Service:** A service in which the demand for natural gas at a Terminal Location is met by the Company utilizing Load balancing resources.

**Buy/Sell Arrangement:** An arrangement, the terms of which are provided for in one or more agreements to which one or more of an end user of gas (being a party that buys from the Company gas delivered to a Terminal Location), an affiliate of an end user and a marketer, broker or agent of an end user is a party and the Company is a party, and pursuant to which the Company agrees to buy from the end user or its affiliate a supply of gas and to sell to the end user gas delivered to a Terminal Location served from the gas distribution network. The Company will not enter into any new buy/sell agreement after April 1, 1999.

**Buy/Sell Price:** The Price per cubic meter which the Company would pay for gas purchased pursuant to a Buy/Sell Arrangement in which the purchase takes place in Ontario.

**Commodity Charge:** A charge per unit volume of gas actually taken by the Applicant, as distinguished from a demand charge which is based on the maximum daily volume an Applicant has the right to take.

**Company:** Enbridge Gas Distribution Inc.

**Contract Demand:** A contractually specified volume of gas applicable to service under a particular Rate Schedule for each Terminal Location which is the maximum volume of gas the Company is required to deliver on a daily basis under a Large Volume Distribution Contract.

**Cubic Metre ("m³"):** That volume of gas which at a temperature of 15 degrees Celsius and at an absolute pressure of 101.325 kilopascals ("kPa") occupies one cubic metre. "10³m³" means 1,000 cubic metres.

**Curtailment:** An interruption in an Applicant's gas supply at a Terminal Location resulting from compliance with a request or an order by the Company to discontinue or curtail the use of gas.

**Curtailment Credit:** A credit available to interruptible customers to recognize the benefits they provide to the system during the winter months.

**Curtailment Delivered Supply (CDS):** An additional volume of gas, in excess of the Applicant's Mean Daily Volume and determined by mutual agreement between the Applicant and the Company, which is Nominated and delivered by or on behalf of the Applicant to a point of interconnection with the Company's distribution system on a day of Curtailment.

**Customer Charge:** A monthly fixed charge that reflects being connected to the gas distribution system.

**Daily Consumption VS Gas Quantity:** The volume of natural gas taken on a day at a Terminal Location as measured by daily metering equipment or, where the Company does not own and maintain daily metering equipment at a Terminal Location, the volume of gas taken within a billing period divided by the number of days in the billing period.

**Daily Delivered Volume:** The volume of gas accepted by the Company as having been delivered by an Applicant to the Company on a day.

**Dedicated Service:** An Unbundled Service provided through a gas distribution pipeline that is initially constructed to serve a single customer, and for which the volume of gas is measured through a billing meter that is directly connected to a third party transporter or other third party facility, when service commences.

**Delivery Charge:** A component of the Rate Schedule through which the Company recovers its operating costs.

**Demand Charge:** A fixed monthly charge which is applied to the Contract Demand specified in a Service Contract.

**Demand Overrun:** The amount of gas taken at a Terminal Location exceeding the Contract Demand.

**Direct Purchase:** Natural gas supply purchase arrangements transacted directly between the Applicant and one or more parties, including the Company.

**Disconnect and Reconnect Charges:** The charges levied by the Company for disconnecting or reconnecting an Applicant from or to the Company's distribution system.

**Diversión:** Delivery of gas on a day to a delivery point different from the normal delivery point specified in a Service Contract.

**Firm Service:** A service for a continuous delivery of gas without curtailment, except under extraordinary circumstances.

**Firm Transportation ("FT"):** Firm Transportation service offered by upstream pipelines to move gas from a receipt point to a delivery point, as defined by the pipeline.

**Force Majeure:** Any cause not reasonably within the control of the Company and which the Company cannot prevent or overcome with reasonable due diligence, including:

(a) physical events such as an act of God, landslide, earthquake, storm or storm warning such as a hurricane which results in evacuation of an affected area, flood, washout, explosion, breakage or accident to machinery or equipment or lines of pipe used to transport gas, the necessity for making repairs to or alterations of such machinery or equipment or lines of pipe or inability to obtain materials, supplies (including a supply of services) or permits required by the Company to provide service;

(b) interruption and/or curtailment of firm transportation by a gas transporter for the Company;

(c) acts of others such as strike, lockout or other industrial disturbance, civil disturbance, blockade, act of a public enemy, terrorism, riot, sabotage, insurrections or war, as well as physical damage resulting from the negligence of others;

(d) in relation to Load Balancing, failure or malfunction of any storage equipment or facilities of the Company; and

(e) governmental actions, such as necessity for compliance with any applicable laws.

**Gas:** Natural Gas.

**Gas Delivery Agreement:** A written agreement pursuant to which the Company agrees to transport gas on the Applicant's behalf to a specified Terminal Location.

**Gas Distribution Network:** The physical facilities owned by the Company and utilized to contain, move and measure natural gas.

**Gas Sale Contract:** A written agreement pursuant to which the Company agrees to supply and deliver gas to a specified Terminal Location.

**Gas Supply Charge:** A charge for the gas commodity purchased by the applicant.

**Gas Supply Load Balancing Charge:** A charge in the Rate Schedules where the Company recovers the cost of ensuring gas supply matches consumption on a daily basis.

**General Service Rates:** The Rate Schedules applicable to those Bundled Services for which a specific contract between the Company and the Applicant is not generally required. The General Service Rates include Rates 1, 6, and 9 of the Company.

**Gigajoule ("GJ"):** See Joule.

**Hourly Demand:** A contractually specified volume of gas applicable to service under a particular Rate Schedule which is the maximum volume of gas the Company is required to deliver to an Applicant on a hourly basis under a Service Contract.

**Imperial Conversion Factors:**

Volume:

1,000 cubic feet (cf)	=	1 Mcf
	=	28.32784 cubic metres (m³)
1 billion cubic feet (cf)	=	28.32784 10 <sup>6</sup> m³

Pressure:

1 pound force per square inch (p.s.i.)	=	6.894757 kilopascals (kPa)
1 inch Water Column (in W.C.) (60°F)	=	0.249 kPa (15.5°C)
1 standard atmosphere	=	101.325 kPa

Energy:

1 million British thermal units	=	1 MMBtu
	=	1.055056 gigajoules (GJ)
948,213.3 Btu	=	1 GJ

Monetary Value:

\$1 per Mcf	=	\$0.03530096 per m³
\$1 per MMBtu	=	\$0.9482133 per GJ

**Interruptible Service:** Gas service which is subject to curtailment for either capacity and/or supply reasons, at the option of the Company.

**Issued:** 2014-01-01  
**Replaces:** 2014-01-01

**Page 2 of 9**



**Intra-Alberta Service:** Firm transportation service on the Nova pipeline system under which volumes are delivered to an Intra-Alberta point of acceptance.

**Joule ("J"):** The amount of work done when the point of application of a force of one newton is displaced a distance of one metre in the direction of the force. One megajoule ("MJ") means 1,000,000 joules; one gigajoule ("GJ") means 1,000,000,000 joules.

**Large Volume Distribution Contract: (LVDC):** A written agreement pursuant to which the Company agrees to supply and deliver gas to a specified Terminal Location.

**Large Volume Distribution Contract Rates:** The Rate Schedules applicable for annual consumption exceeding 340,000 cubic metres of gas per year and for which a specific contract between the Company and the Applicant is required.

**Load-Balancing:** The balancing of the gas supply to meet demand. Storage and other peak supply sources, curtailment of interruptible services, and diversions from one delivery point to another may be used by the Company.

**Make-up Volume:** A volume of gas nominated and delivered, pursuant to mutually agreed arrangements, by an Applicant to the Company for the purpose of reducing or eliminating a net debit balance in the Applicant's Banked Gas Account.

**Mean Daily Volume (MDV):** The volume of gas which an Applicant who delivers gas to the Company, under a T-Service arrangement, agrees to deliver to the Company each day in the term of the arrangement.

#### Metric Conversion Factors:

##### Volume:

1 cubic metre (m <sup>3</sup> )	=	35.30096 cubic feet (cf)
1,000 cubic metres	=	10 <sup>3</sup> m <sup>3</sup>
	=	35,300.96 cf
	=	35.30096 Mcf
28.32784 m <sup>3</sup>	=	1 Mcf

##### Pressure:

1 kilopascal (kPa)	=	1,000 pascals
	=	0.145 pounds per square inch (p.s.i.)
101.325 kPa	=	one standard atmosphere

##### Energy:

1 megajoule (MJ)	=	1,000,000 joules
	=	948.2133 British thermal units (Btu)
1 gigajoule (GJ)	=	948,213.3 Btu
1.055056 GJ	=	1 MMBtu

##### Monetary Value:

\$1 per 10 <sup>3</sup> m <sup>3</sup>	=	\$0.02832784 per Mcf
\$1 per gigajoule	=	\$1.055056 per MMBtu

**Minimum Annual Volume:** The minimum annual volume as stated in the customer's contract, also Section E.

**Natural Gas:** Natural and/or residue gas comprised primarily of methane.

**Nominated Volume:** The volume of gas which an Applicant has advised the Company it will deliver to the Company in a day.

**Nominate, Nomination:** The procedure of advising the Company of the volume which the Applicant expects to deliver to the Company in a day.

**Ontario Energy Board:** An agency of the Ontario Government which, amongst other things, approves the Company's Rate Schedules (Part V of this HANDBOOK) and the matters described in Parts III and IV of this HANDBOOK.

**Point of Acceptance:** The point at which the Company accepts delivery of a supply of natural gas for transportation to, or purchase from, the Applicant.

**Rate Schedule:** A numbered rate of the Company as fixed or approved by the OEB. that specifies rates, applicability, character of service, terms and conditions of service and the effective date.

**Seasonal Credit:** A credit applicable to Rate 135 customers to recognize the benefits they provide to the storage operations during the winter period.

**Service Contract:** An agreement between the Company and the Applicant which describes the responsibilities of each party in respect to the arrangements for the Company to provide Sales Service or Transportation Service to one or more Terminal Locations.

**System Sales Service:** A service of the Company in which the Company acquires and sells to the Applicant the Applicant's natural gas requirements.

**T-Service:** Transportation Service.

**Terminal Location:** The building or other facility of the Applicant at or in which natural gas will be used by the Applicant.

**Transportation Service:** A service in which the Company agrees to transport gas on the Applicant's behalf to a specified Terminal Location.

**Unbundled Service:** A service in which the demand for natural gas at a Terminal Location is met by the Applicant contracting for separate services (upstream transportation, load balancing/storage, transportation on the Company's distribution system) of which only Transportation Service is mandatory with the Company.

**Western Canada Buy Price:** The price per cubic metre which the Company would pay for gas pursuant to a Buy/Sell Agreement in which the purchase takes place in Western Canada.

**Issued: 2014-01-01**  
**Replaces: 2014-01-01**

**Page 3 of 9**



## PART II

### RATES AND SERVICES AVAILABLE

The provisions of this PART II are intended to provide a general description of services offered by the Company and certain matters relating thereto. Such provisions are not definitive or comprehensive as to their subject matter and may be changed by the Company at any time without notice.

#### SECTION A - INTRODUCTION

##### 1. In Franchise Services

Enbridge Gas Distribution provides in franchise services for the transportation of natural gas from the point of its delivery to Enbridge Gas Distribution to the Terminal Location at which the gas will be used. The natural gas to be transported may be owned by the Applicant for service or by the Company. In the latter case, it will be sold to the customer at the outlet of the meter located at the Terminal Location.

Applicants may elect to have the Company provide all-inclusively the services which are mutually agreed to be required or they may select (from the 300 series of rates, and Rate 125) only the amounts of those services which they consider they need.

The all-inclusive services are provided pursuant to Rates 1, 6 and 9, ("the General Service Rates") and Rates 100, 110, 115, 135, 145, and 170 ("the Large Volume Service Rates"). Individual services are available under Rates 125, 300, 315, and 316 ("the Unbundled Service Rates").

Service to residential locations is provided pursuant to Rate 1.

Service which may be interrupted at the option of the Company is available, at rates lower than would apply for equivalent service under a firm rate schedule, pursuant to Rates 145, 170. Under all other rate schedules, service is provided upon demand by the Applicant, i.e., on a firm service basis.

##### 2. Ex-Franchise Services

Enbridge Gas Distribution provides ex-franchise services for the transportation of natural gas through its distribution system to a point of interconnection with the distribution system of other distributors of natural gas. Such service is provided pursuant to Rate 200 and provides for the bundled transportation of gas owned by the Company, owned by customers of that distributor, or owned by that distributor.

For the purposes of interpreting the terms and conditions contained in this Handbook of Rates and Distribution Services the ex-franchise distributor shall be considered to be the applicant for the transportation of its customer owned gas and shall assume all the obligations of transportation as if it owned the gas.

Nominations for transportation service must specify whether the volume to be transported is to displace firm or interruptible demand or general service.

In addition, the Company provides Compression, Storage, and Transmission services on its Tecumseh system under Rates 325, 330 and 331.

#### SECTION B - DIRECT PURCHASE ARRANGEMENTS

Applicants who purchase their natural gas requirements directly from someone other than the Company or who are brokers or agents for an end user, may arrange to transport gas on the Company's distribution network in conjunction with a Western Buy/Sell Arrangement or pursuant to an Ontario Delivery Transportation Service Arrangement, whether Bundled or Unbundled, or a Western Bundled Transportation Service Arrangement.

##### B. Western Canada

Buy/Sell in a Western Canada Buy/Sell Arrangement the Applicant delivers gas to a point in Western Canada which connects with the transmission pipeline of TransCanada PipeLines Limited. At that point, the Company purchases the gas from the Applicant at a price specified in Rider 'B' of the rate schedules less the costs for transmission of the gas from the point of purchase to a point in Ontario at which the Company's gas distribution network connects with a transmission pipeline system. The Company will not be entering into any new Western Canada buy/sell arrangements after April 1, 1999.

##### C. Ontario Delivery T-Service Arrangements

In an Ontario Delivery T-Service Arrangement the Applicant delivers gas, to a contractually agreed-upon point of acceptance in Ontario.

Delivery from the point of direct interconnection with the Company's gas distribution network to a Terminal Location served from the Company's gas distribution network may be obtained by the Applicant either under the Bundled Service Rate Schedules or under the Unbundled Service Rate Schedules.

##### (i) Bundled T-Service

Bundled T-Service is so called because all of the services required by the Applicant (delivery and load balancing) are provided for the prices specified in the applicable Rate Schedule. In a Bundled T-Service arrangement the Applicant contracts to deliver each day to the Company a Mean Daily Volume of gas. Fluctuations in the demand for gas at the Terminal Location are balanced by the Company.

##### (ii) Unbundled T-Service

Issued: 2014-01-01  
Replaces: 2014-01-01

Page 4 of 9



The Unbundled Service Rates allow an Applicant to contract for only such kinds of service as the Applicant chooses. The potential advantage to an Applicant is that the chosen amounts of service may be less than the amounts required by an average customer represented in the applicable Rate Schedule, in which case the Applicant may be able to reduce the costs otherwise payable under Bundled T-Service.

#### **D. Western Delivery T-Service Arrangement**

In a Western Delivery T-Service Arrangement the Applicant contracts to deliver each day to a point on the TransCanada PipeLines Ltd. transmission system in Western Canada a Mean Daily Volume of gas plus fuel gas. Delivery from that point to the Terminal Location is carried out by the Company using its contracted capacity on the TransCanada PipeLines Limited. system and its gas distribution network. Unbundled T-Service in Ontario is not available with the Western Delivery Option.

An Applicant desiring to receive Transportation Service or to establish a Buy/Sell Agreement must first enter into the applicable written agreements with the Company.

---

### **PART III**

---

## **TERMS AND CONDITIONS APPLICABLE TO ALL SERVICES**

---

The provisions of this PART III are applicable to, and only to, Sales Service and Transportation Service.

#### **SECTION A - AVAILABILITY**

Unless otherwise stated in a Rate Schedule, the Company's rates and services are available throughout the entire franchised area serviced by the Company. Transportation service and/or sales service will be provided subject to the Company having the capacity in its gas distribution network to provide the service requested. When the Company is requested to supply the natural gas to be delivered, service shall be available subject to the Company having available to it a supply of gas adequate to meet the requirement without jeopardizing the supply to its existing customers.

Service shall be made available after acceptance by the Company of an application for service to a Terminal Location at which the natural gas will be used.

#### **SECTION B - ENERGY CONTENT**

The price of natural gas sold at a Terminal Location is based on the assumption that each cubic metre of such natural gas contains a certain number of megajoules of energy which number is specified in the Rate Schedules. Variations in cost resulting from the energy

content of the gas actually delivered to the Company by its supplier(s) differing from the assumed energy content will be recorded and used to adjust future bills. Such adjustments shall be made in accordance with practices approved from time to time by the Ontario Energy Board.

#### **SECTION C - SUBSTITUTION PROVISION**

The Company may deliver gas from any standby equipment provided that the gas so delivered shall be reasonably equivalent to the natural gas normally delivered.

#### **SECTION D - BILLS**

Bills will be mailed or delivered monthly or at such other time period as set out in the Service Contract. Gas consumption to which the Company's rates apply will be determined by the Company either by meter reading or by the Company's estimate of consumption where meter reading has not occurred. The rates and charges applicable to a billing month shall be those applicable to the calendar month which includes the last day of the billing month.

#### **SECTION E - MINIMUM BILLS**

The minimum bill per month applicable to service under any particular Rate Schedule shall be the Customer Charge plus any applicable Contract Demand Charges for Delivery, Gas Supply Load Balancing, and Gas Supply and any applicable Direct Purchase Administration Charge, all as provided for in the applicable Rate Schedule.

In addition, for service under each of the Large Volume Distribution Contact Rates, if in a contract year a volume of gas equal to or greater than the product of the Contract Demand multiplied by a contractually specified multiple of the Contract Demand ("Minimum Annual Volume") is not taken at the Terminal Location the Applicant shall pay, in addition to the minimum monthly bills, the amount obtained when the difference between the Minimum Annual Volume and the volume taken in the contract year (such difference being the Annual Volume Deficiency) is multiplied by the applicable Minimum Bill Charge(s) as provided for in the applicable Rate Schedule. Notwithstanding the foregoing, the Minimum Annual Volume shall be the greater of the Minimum Annual Volume as determined above and 340,000 m<sup>3</sup>.

If gas deliveries to the Terminal Location have been ordered to be curtailed or discontinued in a contract year at the request of the Company and have been curtailed or discontinued as ordered, the Minimum Annual Volume shall be reduced for each day of curtailment or discontinuance by the excess of the Contract Demand over the volume delivered to the Terminal Location on such day.

#### **SECTION F - PAYMENT CONDITIONS**

**Issued: 2014-01-01**  
**Replaces: 2014-01-01**

**Page 5 of 9**





Enbridge Gas Distribution charges are due when the bill is received, which is considered to be three days after the date the bill is rendered, or within such other time period as set out in the Service Contract. A late payment charge of 1.5% per month (19.56% effectively per annum) of all of the unpaid Enbridge Gas Distribution charges, including all applicable federal and provincial taxes, is applied to the account on the seventeenth (17<sup>th</sup>) day following the date the bill is due.

#### **SECTION G - TERM OF ARRANGEMENT**

When gas service is provided and there is no written agreement in effect relating to the provision of such service, the term for which such service is to continue shall be one year. The term shall automatically be extended for a further year immediately following the expiry of any initial one year term or one year extension unless reasonable notice to terminate service is given to the Company, in a manner acceptable to the Company, prior to the expiry of the term. An Applicant receiving such service who temporarily discontinues service in the initial one year term or any one year extension and does not pay all the minimum bills for the period of such temporary discontinuance of service shall, upon the continuance of service, be liable to pay an amount equal to the unpaid minimum bills for such period. When a written agreement is in effect relating to the provision of gas service, the term for which such service is to continue shall be as provided for in the agreement.

#### **SECTION H - RESALE PROHIBITION**

Gas taken at a Terminal Location shall not be resold other than in accordance with all applicable laws and regulations and orders of any governmental authority or OEB having jurisdiction.

#### **SECTION I - MEASUREMENT**

The Company will install, operate and maintain at a Terminal Location such measurement equipment of suitable capacity and design as is required to measure the volume of gas delivered. Any special conditions for measurement are contained in the General Terms and Conditions which form part of each Large Volume Distribution Contract.

#### **SECTION J - RATES IN CONTRACTS**

Notwithstanding any rates for service specified in any Service Contract, the rates and charges provided for in an applicable Rate Schedule shall apply for service rendered on and after the effective date stated in such Rate Schedule until such Rate Schedule ceases to be applicable.

#### **SECTION K - ADVICE RE: CURTAILMENT**

The Company, if requested, will advise Applicants taking interruptible service of its estimate of service curtailment for the forthcoming winter. Such estimate will be provided as guidance to the Applicant in arranging for alternate fuel supply requirements.

Abnormal weather and/or other unforeseen events may cause greater or lesser curtailment of service than expected.

#### **SECTION L - DAILY DELIVERED VOLUMES**

For purposes including that of calculating daily overrun gas volumes, the Company will recognize as having been delivered to it on a given day the sum of:

a) the volume of gas delivered under Intra-Alberta transportation arrangements, if any, plus;

b) the volume of gas delivered under FT transportation arrangements, if any, plus;

#### **SECTION M - AUTHORIZED OVERRUN GAS**

If an Applicant requests permission to exceed the Authorized Volume for a day, and such authorization is granted, such gas shall constitute Authorized Overrun Gas. Such gas shall either be sold by the Company to the Applicant pursuant to the provisions of Rate 320 applicable on such day, or, at the Company's sole discretion, under the Rate Schedule the customer is purchasing prior to such request. If the Applicant is supplying their own gas requirements and if the Applicant request and at the Company's sole discretion, such Overrun Gas will be debited to the Applicant's Banked gas Account.

#### **SECTION N - UNAUTHORIZED SUPPLY OVERRUN GAS**

If an Applicant for Transportation Service pursuant to the General Service Rates on any day delivers to the Company a Daily Delivered Volume which is less than the Mean Daily Volume, the volume of gas by which the Mean Daily Volume applicable to such day exceeds the Daily Delivered Volume delivered by the Applicant to the Company on such day shall constitute Unauthorized Supply Overrun Gas and shall be deemed to have been taken and purchased on such day. The rate applicable to such volume shall be 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and the EDA delivery areas respectively.

Unauthorized Supply Overrun Gas for a day applicable to a Service Contract with an Applicant for service under the Large Volume Distribution Contract Rates is:

(a) the volume of gas by which the Daily Gas Quantity under the Service Contract on such day exceeds the Authorized Volume for such day, if any  
plus

(b) if the day is in the months of December to March inclusive for an Applicant taking service on Rate 135 under Option a) or if the day is in the month of December under Option b), or if the day is a day on or in respect of which the Applicant has been requested in accordance with the Service Contract to curtail or discontinue

the use of gas and the Service Contract is in whole or in part for interruptible Transportation Service, the volume of gas, if any, by which

(i) the Mean Daily Volume set out in the Service Contract and is applicable to such day exceeds

(ii) the Daily Delivered Volume delivered by the Applicant to the Company on such day, which excess volume of gas shall be deemed to have been taken and purchased by the Applicant on such day.

The Applicant shall pay the Company for Unauthorized Supply Overrun Gas at the rate applicable to Unauthorized Supply Overrun Gas as provided for in the Rate Schedule(s) applicable to the Service Contract.

An Applicant taking service pursuant to a Gas Delivery Agreement and a Large Volume Distribution Contract Rate must provide two business days notice to the Company of the Applicant's intention to deliver a Daily Delivered Volume which is less than the Mean Daily Volume for a specified time period. Failure to provide proper notice will result in Unauthorized Supply Overrun Gas calculated as the difference between Daily Delivered Volume and the Mean Daily Volume.

Unauthorized Supply Overrun Gas for a day applicable to a Service Contract with an Applicant for service under Rate 125 or Rate 300 shall be determined from the provisions of the applicable Rate Schedule. The Applicant shall pay the Company for Unauthorized Supply Overrun Gas at the rate applicable to Unauthorized Supply Overrun Gas as provided for in the Rate Schedule(s) applicable to the Service Contract.

#### **SECTION O – COMPANY RESPONSIBILITY AND LIABILITY**

This Section O applies only to gas distribution service under Rates 1, 6 and 9, and does not replace or supercede the terms in any applicable Service Contract.

The Company shall make reasonable efforts to maintain, but does not guarantee, continuity of gas service to its customers. The Company may, in its sole discretion, terminate or interrupt gas service to customers;

to maintain safety and reliability on, or to facilitate construction, installation, maintenance, repair, replacement or inspection of the Company's facilities; or

for any reason related to dangerous or hazardous circumstances, emergencies or Force Majeure.

The Company shall not be liable for any loss, injury, damage, expense, charge, cost or liability of any kind, whether direct, indirect, special or consequential in nature, (excepting only direct physical loss, injury or damage to a customer or a customer's property, resulting from the negligent acts or omissions of the

Company, its employees or agents) arising from or connected with any failure, defect, fluctuation or interruption in the provision of gas service by the Company to its customers.

#### **SECTION P – OBLIGATION FOR LARGE CUSTOMERS TO PROVIDE CONSUMPTION AND EMERGENCY CONTACT INFORMATION**

All customers whose annual consumption exceeds 1,000,000 m3 are obligated to provide their expected annual consumption, peak demand, and emergency contact information to the Company annually.

---

### **PART IV**

---

#### **TERMS AND CONDITIONS – DIRECT PURCHASE ARRANGEMENTS**

---

Any Applicant, at the time of applying for service, may elect, in and for the term of any Service Contract, to deliver its own natural gas requirements to the Company and the Company shall deliver gas to a Terminal Location as required by the Applicant, subject to the terms and conditions contained in the applicable Rate Schedule and in the Service Contract. For Buy/Sell Arrangements and Bundled T-Service the deliveries by the Applicant to the Company shall be at the Applicant's estimated mean daily rate of consumption.

Backstopping of an Applicant's natural gas supply for Transportation Service arrangements will be available pursuant to Rate 320 subject to the Company's ability to do so using reasonable commercial efforts. Gas Purchase Agreements in respect to Buy/Sell Arrangements shall specify terms and conditions available to the Company to alleviate certain consequences of the Applicant's failure to deliver the required volume of gas.

The following Terms and Conditions shall apply to, and only to, Transportation Service and/or Gas Purchase Agreements.

#### **SECTION A - NOMINATIONS**

An Applicant delivering gas to the Company pursuant to a contract is responsible for advising the Company, by means of a contractually specified Nomination procedure, of the daily volume of gas to be delivered to the Company by or on behalf of the Applicant.

An initial daily volume must be Nominated by a contractually specified time before the first day on which gas is to be delivered to the Company. Any Nomination, once accepted by the Company, shall be considered as a standing nomination applicable to each subsequent day in a contract term unless specifically varied by written notice to the Company.

**Issued: 2014-01-01**  
**Replaces: 2014-01-01**

**Page 7 of 9**



A contract may specify certain contractual provisions that are applicable in the event that an Applicant either fails to advise of a revised daily nomination or fails to deliver the daily volume so nominated.

A Nominated Volume in excess of the Applicant's Maximum Daily Volume as specified in the Service Contract will not be accepted except as specifically provided for in any contract.

#### **SECTION B - OBLIGATION TO DELIVER**

During any period of curtailment or discontinuance of Bundled interruptible Transportation Service as ordered by the Company, any Applicant supplying its own gas requirements must, on such day, deliver to the Company the Mean Daily Volume of gas specified in any Service Contract.

Each Applicant taking service pursuant to a Gas Delivery Agreement and a Large Volume Distribution Contract Rate is obligated to deliver the Mean Daily Volume of gas as specified in any Service Contract, unless the Applicant provides two business days notice to the Company of the Applicant's intention to deliver a Daily Delivered Volume which is less than the Mean daily Volume for a specified time period.

An Applicant taking service on Rate 135 under Option a) must deliver to the Company the Mean Daily Volume of gas specified in the Service Contract in the months of December to March, inclusive.

An Applicant taking service on Rate 135 under Option b) must deliver to the Company the Modified Mean Daily Volume of gas specified in the Service Contract in the month of December.

Applicants taking service on General Service rates pursuant to a Direct Purchase Agreement must, on each day in the term of such agreement, deliver to the Company the Mean Daily Volume of gas specified in such agreement.

#### **SECTION C - DIVERSION RIGHTS**

Subject to compliance with the Terms and Conditions of all Required Orders, an Applicant who has entered into a Transportation Service Agreement or Agreements which provide(s) for deliveries to the Company for more than one Terminal Location shall have the right, on such terms and only on such terms as are specified in the applicable Transportation Service Agreement, to divert deliveries from one or more contractually specified Terminal Locations to other contractually specified Terminal Locations.

#### **SECTION D - BANKED GAS ACCOUNT (BGA)**

For T-Service Applicants, the Company shall keep a record ("Banked Gas Account") of the volume of gas delivered by the Applicant to the Company in respect of a Terminal Location (credits) and of the volume of gas taken by the Applicant at the Terminal Location (debits). (Any volume of gas sold by the Company to the

Applicant in respect to the Terminal Location shall not be debited to the Banked Gas Account). The Company shall periodically report to the Applicant the net balance in the Applicant's Banked Gas Account.

#### **SECTION E - DISPOSITION OF BANKED GAS ACCOUNT (BGA) BALANCES**

A. The following Terms and Conditions shall apply to Bundled T-Service:

(a) At the end of each contract year, disposition of any net debit balance in the Banked Gas Account (BGA) shall be made as follows:

The Applicant, by written notice to the Company within thirty (30) days of the end of the contract year, may elect to return to the Company, in kind, during the one hundred and eighty (180) days following the end of the contract year, that portion of any debit balance in the Banked Gas Account as at the end of the contract year not exceeding a volume of twenty times the Applicant's Mean Daily Volume by the Applicant delivering to the Company on days agreed upon by the Company and the Applicant a volume of gas greater than the Mean Daily Volume, if any, applicable to such day under a Service Contract. Any volume of gas returned to the Company as aforesaid shall not be credited to the Banked Gas Account in the subsequent contract year. Any debit balance in the Banked Gas Account as at the end of the contract year which is not both elected to be returned, and actually returned, to the Company as aforesaid shall be deemed to have been sold to the Applicant and the Applicant shall pay for such gas within ten (10) days of the rendering of a bill therefor. The rate applicable to such gas shall be:

(1) for *Bundled Western T-Service*, 120% of the average price over the contracted year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs.

(2) for *Bundled Ontario T-Service*, 120% of the average price over the contracted year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs, plus the Company's average transportation cost to its franchise area over the contract year.

(b) A credit balance in the Banked Gas Account as at the end of the contract year must be eliminated in one or more of the following manners, namely:

(i) Subject to clause (ii), if the Applicant continues to take service from the Company under a contract pursuant to which the Applicant delivers gas to the Company and the Applicant so elects (by written notice to the Company within thirty (30) days of the end of the contract year), that portion of such balance which the Applicant stipulates in such written notice and which does not exceed twenty times the Applicant's Mean Daily

**Issued: 2014-01-01**  
**Replaces: 2014-01-01**

**Page 8 of 9**



Volume may be carried forward as a credit to the Banked Gas Account for the next succeeding contract year. Any volume duly elected to be carried forward under this clause shall, and may only, be reduced within the period of one hundred and eighty (180) days ("Adjustment Period") immediately following the contract year, by the Applicant delivering to the Company, on days in the Adjustment Period agreed upon by the Company and the Applicant ("Adjustment Days"), a volume of gas less than the Mean Daily Volume applicable to such day under a Service Contract. Subject to the foregoing, the credit balance in the Banked Gas Account shall be deemed to be reduced on each Adjustment Day by the volume ("Daily Reduction Volume") by which the Mean Daily Volume applicable to such day exceeds the greater of the volume of gas delivered by the Applicant on such day and the Nominated Volume for such day which was accepted by the Company.

(ii) Any portion of a credit balance in the Banked Gas Account which is not eligible to be eliminated in accordance with clause (i), or which the Applicant elects (by written notice to the Company within thirty (30) days of the end of the contract year) to sell under this clause, shall be deemed to have been tendered for sale to the Company and the Company shall purchase such portion at:

(1) for *Bundled Western T-Service*, a price per cubic metre of eighty percent (80%) of the average price over the contract year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs, less the Company's average transportation cost to its franchise area over the contract year.

(2) for *Bundled Ontario T-Service*, a price per cubic metre of eighty percent (80%) of the average price over the contract year, based on the published index price for the Monthly AECO/NIT supply adjusted for Nova's AECO to Empress transportation tolls and compressor fuel costs.

Any volume of gas deemed to have been so tendered for sale shall be deemed to have been eliminated from the credit balance of the Banked Gas Account.

During the Adjustment Period the Company shall use reasonable efforts to accept the Applicant's reduced gas deliveries. Any credit balance in the Banked Gas Account not eliminated as aforesaid in the Adjustment Period shall be forfeited to, and be the property of, the Company, and such volume of gas shall be debited to the Banked Gas Account as at the end of the Adjustment Period.

Subject to its ability to do so, the Company will attempt to accommodate arrangements which would permit adjustments to Banked Gas Account balances at times and in a manner which are mutually agreed upon by the Applicant and the Company.

B. The following Terms and Conditions shall apply to Unbundled Service:

The Terms and Conditions for disposition of Cumulative Imbalance Account balances shall be as specified in the applicable Service Contracts.

**Issued: 2014-01-01**  
**Replaces: 2014-01-01**

**Page 9 of 9**



**APPLICABILITY:**

To any Applicant needing to use the Company's natural gas distribution network to have transported a supply of natural gas to a residential building served through one meter and containing no more than six dwelling units ("Terminal Location").

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

**Monthly Customer Charge****Billing Month**

January

to

December

**\$20.00****Delivery Charge per cubic metre**For the first 30 m<sup>3</sup> per month**7.3614 ¢/m<sup>3</sup>**For the next 55 m<sup>3</sup> per month**6.9289 ¢/m<sup>3</sup>**For the next 85 m<sup>3</sup> per month**6.5900 ¢/m<sup>3</sup>**For all over 170 m<sup>3</sup> per month**6.3375 ¢/m<sup>3</sup>****Transportation Charge per cubic metre****4.6500 ¢/m<sup>3</sup>****System Sales Gas Supply Charge per cubic metre****12.2962 ¢/m<sup>3</sup>**

(If applicable)

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". Also, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F".  
The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:

January 1, 2014

IMPLEMENTATION DATE:

October 1, 2014

BOARD ORDER:

EB-2012-0459

REPLACING RATE EFFECTIVE:

October 1, 2013

Page 1 of 1

Handbook 10

**APPLICABILITY:**

To any Applicant needing to use the Company's natural gas distribution network to have transported a supply of natural gas to a single terminal location ("Terminal Location") for non-residential purposes.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month January to December
<b>Monthly Customer Charge</b>	<b>\$70.00</b>
<b>Delivery Charge per cubic metre</b>	
For the first 500 m <sup>3</sup> per month	7.4786 ¢/m <sup>3</sup>
For the next 1050 m <sup>3</sup> per month	5.8443 ¢/m <sup>3</sup>
For the next 4500 m <sup>3</sup> per month	4.7000 ¢/m <sup>3</sup>
For the next 7000 m <sup>3</sup> per month	3.9645 ¢/m <sup>3</sup>
For the next 15250 m <sup>3</sup> per month	3.6379 ¢/m <sup>3</sup>
For all over 28300 m <sup>3</sup> per month	3.5559 ¢/m <sup>3</sup>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.3215 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". Also, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F".  
The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1 Handbook 11
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	

**APPLICABILITY:**

To any Applicant needing to use the Company's natural gas distribution network to have transported a supply of natural gas to a single terminal location ("Terminal Location") at which, such gas is authorized by the Company to be resold by filling pressurized containers.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month January to December
<b>Monthly Customer Charge</b>	<b>\$235.95</b>
<b>Delivery Charge per cubic metre</b>	
For the first 20,000 m <sup>3</sup> per month	<b>10.3497 ¢/m<sup>3</sup></b>
For all over 20,000 m <sup>3</sup> per month	<b>9.6885 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.2498 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 12

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), to be delivered at a specified maximum daily volume of not less than 10,000 cubic metres and not more than 150,000 cubic metres.

**CHARACTER OF SERVICE:**

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month January to December
<b>Monthly Customer Charge</b>	<b>\$122.01</b>
<b>Delivery Charge</b>	
Per cubic metre of Contract Demand	36.0000 ¢/m <sup>3</sup>
Per cubic metre of gas delivered	0.1473 ¢/m <sup>3</sup>
<b>Gas Supply Load Balancing Charge</b>	<b>0.5400 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.3215 ¢/m<sup>3</sup></b>

**Monthly Minimum Bill:** The Monthly Customer Charge plus the Monthly Contract Demand Charge.

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 13



**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 14

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of an annual supply of natural gas of not less than 146 times a specified maximum daily volume of not less than 1,865 cubic metres.

**CHARACTER OF SERVICE:**

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month January to December
<b>Monthly Customer Charge</b>	<b>\$587.37</b>
<b>Delivery Charge</b>	
Per cubic metre of Contract Demand	22.9100 ¢/m <sup>3</sup>
Per cubic metre of gas delivered	
For the first 1,000,000 m <sup>3</sup> per month	0.5278 ¢/m <sup>3</sup>
For all over 1,000,000 m <sup>3</sup> per month	0.3778 ¢/m <sup>3</sup>
<b>Gas Supply Load Balancing Charge</b>	<b>0.0810 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.2498 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 15

**MINIMUM BILL:**

Per cubic metre of Annual Volume Deficiency  
(See Terms and Conditions of Service):

**5.2218 ¢/m³**

In determining the Annual Volume Deficiency, the minimum bill multiplier shall not be less than 146.

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 16

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of an annual supply of natural gas of not less than 292 times a specified maximum daily volume of not less than 1,165 cubic metres.

**CHARACTER OF SERVICE:**

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month January to December
<b>Monthly Customer Charge</b>	<b>\$622.62</b>
<b>Delivery Charge</b>	
Per cubic metre of Contract Demand	24.3600 ¢/m <sup>3</sup>
Per cubic metre of gas delivered	
For the first 1,000,000 m <sup>3</sup> per month	0.1799 ¢/m <sup>3</sup>
For all over 1,000,000 m <sup>3</sup> per month	0.0799 ¢/m <sup>3</sup>
<b>Gas Supply Load Balancing Charge</b>	<b>0.0384 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.2498 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

EFFECTIVE DATE:

January 1, 2014

IMPLEMENTATION DATE:

October 1, 2014

BOARD ORDER:

EB-2012-0459

REPLACING RATE EFFECTIVE:

October 1, 2013

Page 1 of 2  
Handbook 17

**MINIMUM BILL:**

Per cubic metre of Annual Volume Deficiency  
(See Terms and Conditions of Service):

**4.8313 ¢/m³**

In determining the Annual Volume Deficiency the minimum bill multiplier shall not be less than 292.

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 18

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of a specified maximum daily volume of natural gas. The maximum daily volume for billing purposes, Contract Demand or Billing Contract Demand, as applicable, shall not be less than 600,000 cubic metres. The Service under this rate requires Automatic Meter Reading (AMR) capability.

**CHARACTER OF SERVICE:**

Service shall be firm except for events specified in the Service Contract including force majeure.

For Non-Dedicated Service the monthly demand charges payable shall be based on the Contract Demand which shall be 24 times the Hourly Demand and the Applicant shall not exceed the Hourly Demand.

For Dedicated Service the monthly demand charges payable shall be based on the Billing Contract Demand or the Contract Demand specified in the Service Contract. The Applicant shall not exceed an hourly flow calculated as 1/24th of the Contract Demand specified in the Service Contract.

**DISTRIBUTION RATES:**

The following rates and charges, as applicable, shall apply for deliveries to the Terminal Location.

<b>Monthly Customer Charge</b>	<b>\$500.00</b>
<b>Demand Charge</b>	
Per cubic metre of the Contract Demand or the Billing Contract Demand, as applicable, per month	<b>8.0942 ¢/m<sup>3</sup></b>
<b>Direct Purchase Administration Charge</b>	<b>\$75.00</b>
<b>Forecast Unaccounted For Gas Percentage</b>	<b>0.7%</b>

**Monthly Minimum Bill:** The Monthly Customer Charge plus the Monthly Demand Charge.

**TERMS AND CONDITIONS OF SERVICE:**

1. To the extent that this Rate Schedule does not specifically address matters set out in PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** then the provisions in those Parts shall apply, as contemplated therein, to service under this Rate Schedule.

2. **Unaccounted for Gas (UFG) Adjustment Factor:**

The Applicant is required to deliver to the Company on a daily basis the sum of: (a) the volume of gas to be delivered to the Applicant's Terminal Location; and (b) a volume of gas equal to the forecast unaccounted for gas percentage as stated above multiplied by (a). In the case of a Dedicated Service, the Unaccounted for Gas volume requirement is not applicable.

3. **Nominations:**

Customer shall nominate gas delivery daily based on the gross commodity delivery required to serve the customer's daily load plus the UFG. Customers may change daily nominations based on the nomination windows within a day as defined by the customer contract with TransCanada PipeLines (TCPL) or Union Gas Limited.

Schedule of nominations under Rate 125 has to match upstream nominations. This rate does not allow for any more flexibility than exists upstream of the EGD gas distribution system. Where the customer's nomination does not match the confirmed upstream nomination, the nomination will be confirmed at the upstream value.

Customer may nominate gas to a contractually specified Primary Delivery Area that may be EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA) or other Delivery Area as specified in the applicable Service Contract. The Company may accept deliveries at a Secondary Delivery Area such as Dawn, at its sole discretion. Quantities of gas nominated to the system cannot exceed the Contract Demand, unless Make-up Gas or Authorized Overrun is permitted.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 19

Customers with multiple Rate 125 contracts within a Primary Delivery Area may combine nominations subject to system operating requirements and subject to the Contract Demand for each Terminal Location. For combined nominations the customer shall specify the quantity of gas to each Terminal Location and the order in which gas is to be delivered to each Terminal Location. The specified order of deliveries shall be used to administer Load Balancing Provisions to each Terminal Location. When system conditions require delivery to a single Terminal Location only, nominations with different Terminal Locations may not be combined.

The Company permits pooling of Rate 125 contracts for legally related customers who meet the Business Corporations Act (Ontario) ("OBCA") definition of "affiliates" to allow for the management of those contracts by a single manager. The single manager is jointly liable with the individual customers for all of their obligations under the contracts, while the individual customers are severally liable for all of their obligations under their own contracts.

#### 4. Authorized Demand Overrun:

The Company may, at its sole discretion, authorize consumption of gas in excess of the Contract Demand for limited periods within a month, provided local distribution facilities have sufficient capacity to accommodate higher demand. In such circumstances, customer shall nominate gas delivery based on the gross commodity delivery (the sum of the customer's Contract Demand and the authorized overrun amount) required to serve the customer's daily load, plus the UFG. In the event that gas usage exceeds the gas delivery on a day where demand overrun is authorized, the excess gas consumption shall be deemed Supply Overrun Gas.

Such service shall not exceed 5 days in any contract year. Based on the terms of the Service Contract, requests beyond 5 days will constitute a request for a new Contract Demand level with retroactive charges. The new Contract Demand level may be restricted by the capability of the local distribution facilities to accommodate higher demand.

Automatic authorization of transportation overrun over the Billing Contract Demand will be given in the case of Dedicated Service to the Terminal Location provided that pipeline capacity is available and subject to the Contract Demand as specified in the Service Contract.

Authorized Demand Overrun Rate

**0.27 ¢/m³**

The Authorized Demand Overrun Rate may be applied to commissioning volumes at the Company's sole discretion, for a contractual period of not more than one year, as specified in the Service Contract.

#### 5. Unauthorized Demand Overrun:

Any gas consumed in excess of the Contract Demand and/or maximum hourly flow requirements, if not authorized, will be deemed to be Unauthorized Demand Overrun gas. Unauthorized Demand Overrun gas may establish a new Contract Demand effective immediately and shall be subject to a charge equal to 120 % of the applicable monthly charge for twelve months of the current contract term, including retroactively based on terms of Service Contract. Based on capability of the local distribution facilities to accommodate higher demand, different conditions may apply as specified in the applicable Service Contract. Unauthorized Demand Overrun gas shall also be subject to Unauthorized Supply Overrun provisions.

#### 6. Unauthorized Supply Overrun:

Any volume of gas taken by the Applicant on a day at the Terminal Location which exceeds the sum of:

- i. any applicable provisions of Rate 315 and any applicable Load Balancing Provision pursuant to Rate 125, plus
- ii. the volume of gas delivered by the Applicant on that day shall constitute Unauthorized Supply Overrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Overrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 125.

Any gas deemed to be Unauthorized Overrun gas shall be purchased by the customer at a price (Pe), which is equal to 150% of the highest price in effect for that day as defined below\*.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 20

## 7. Unauthorized Supply Underrun:

Any volume of gas delivered by the Applicant on any day in excess of the sum of:

- i. any applicable provisions of Rate 315 and any applicable Load Balancing Provision pursuant to Rate 125, plus
- ii. the volume of gas taken by the Applicant at the Terminal Location on that day shall be classified as Supply Underrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Underrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 125.

Any gas deemed to be Unauthorized Supply Underrun Gas shall be purchased by the Company at a price ( $P_u$ ) which is equal to fifty percent (50%) of the lowest price in effect for that day as defined below\*\*.

\* where the price  $P_e$  expressed in cents / cubic metre is defined as follows:

$$P_e = (P_m * E_r * 100 * 0.03769 / 1.055056) * 1.5$$

$P_m$  = highest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

$E_r$  = Noon day spot exchange rate expressed in Canadian dollars per U.S. dollar for such day quoted by the Bank of Canada in the following day's Globe & Mail Publication.

1.055056 = Conversion factor from mmBtu to GJ.

0.03769 = Conversion factor from GJ to cubic metres.

\*\* where the price  $P_u$  expressed in cents / cubic metre is defined as follows:

$$P_u = (P_l * E_r * 100 * 0.03769 / 1.055056) * 0.5$$

$P_l$  = lowest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

### Term of Contract:

A minimum of one year. A longer-term contract may be required if incremental contracts/assets/facilities have been procured/built for the customer. Migration from an unbundled rate to bundled rate may be restricted subject to availability of adequate transportation and storage assets.

### Right to Terminate Service:

The Company reserves the right to terminate service to customers served hereunder where the customer's failure to comply with the parameters of this rate schedule, including the load balancing provisions, jeopardizes either the safety or reliability of the gas system. The Company shall provide notice to the customer of such termination; however, no notice is required to alleviate emergency conditions.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 3 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 21



**LOAD BALANCING PROVISIONS:**

Load Balancing Provisions shall apply at the customer's Terminal Location or at the location of the meter installation for a customer served from a dedicated facility. In the event of an imbalance any excess delivery above the customer's actual consumption or delivery less than the actual consumption shall be subject to the Load Balancing Provisions.

**Definitions:**

**Aggregate Delivery:**

The Aggregate Delivery for a customer's account shall equal the sum of the confirmed nominations of the customer for delivery of gas to the applicable delivery area from all pipeline sources including where applicable, the confirmed nominations of the customer for Storage Service under Rate 316 or Rate 315 and any available No-Notice Storage Service under Rate 315 for delivery of gas to the Applicable Delivery Area.

**Applicable Delivery Area:**

The Applicable Delivery Area for each customer shall be specified by contract as a Primary Delivery Area. Where system-operating conditions permit, the Company, in its sole discretion, may accept a Secondary Delivery Area as the Applicable Delivery Area by confirming the customer's nomination of such area. Confirmation of a Secondary Delivery Area for a period of a gas day shall cause such area to become the Applicable Delivery Area for such day. Where delivery occurs at both a Terminal Location and a Secondary Delivery Area on a given day, the sum of the confirmed deliveries may not exceed the Contract Demand, unless Demand Overrun and/or Make-up Gas is authorized.

**Primary Delivery Area:**

The Primary Delivery Area shall be delivery area such as EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA), or other Delivery Area as specified in the applicable Service Contract.

**Secondary Delivery Area:**

A Secondary Delivery Area may be a delivery area such as Dawn where the Company, at its sole discretion, determines that operating conditions permit gas deliveries for a customer.

**Actual Consumption:**

The Actual Consumption of the customer shall be the metered quantity of gas consumed at the customer's Terminal Location or in the event of combined nominations at the Terminal Locations specified.

**Net Available Delivery:**

The Net Available Delivery shall equal the Aggregate Delivery times one minus the annually determined percentage of Unaccounted for Gas (UFG) as reported by the Company.

**Daily Imbalance:**

The Daily Imbalance shall be the absolute value of the difference between Actual Consumption and Net Available Delivery.

**Cumulative Imbalance:**

The Cumulative Imbalance shall be the sum of the difference between Actual Consumption and Net Available Delivery since the date the customer last balanced or was deemed to have balanced its Cumulative Imbalance account.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 4 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 22

**Maximum Contractual Imbalance:**

The Maximum Contractual Imbalance shall be equal to 60% of the customer's Contract Demand for non dedicated service and 60% of the Billing Contract Demand for dedicated service.

**Winter and Summer Seasons:**

The winter season shall commence on the date that the Company provides notice of the start of the winter period and conclude on the date that the Company provides notice of the end of the winter period. The summer season shall constitute all other days. The Company shall provide advance notice to the customer of the start and end of the winter season as soon as reasonably possible, but in no event not less than 2 days prior to the start or end.

**Operational Flow Order:**

An Operational Flow Order (OFO) shall constitute an issuance of instructions to protect the operational capacity and integrity of the Company's system, including distribution and/or storage assets, and/or connected transmission pipelines.

Enbridge Gas Distribution, acting reasonably, may call for an OFO in the following circumstances:

- Capacity constraint on the system, or portions of the system, or upstream systems, that are fully utilized;
- Conditions where the potential exists that forecasted system demand plus reserves for short notice services provided by the Company and allowances for power generation customers' balancing requirements would exceed facility capabilities and/or provisions of 3rd party contracts;
- Pressures on the system or specific portions of the system are too high or too low for safe operations;
- Storage system constraints on capacity or pressure or caused by equipment problems resulting in limited ability to inject or withdraw from storage;
- Pipeline equipment failures and/or damage that prohibits the flow of gas;
- Any and all other circumstances where the potential for system failure exists.

**Daily Balancing Fee:**

On any day where the customer has a Daily Imbalance the customer shall pay a Daily Balancing Fee equal to:

(Tier 1 Quantity X Tier 1 Fee) + (Tier 2 Quantity X Tier 2 Fee) + (Applicable Penalty Fee for Imbalance in excess of the Maximum Contractual Imbalance X the amount of Daily Imbalance in excess of the Maximum Contractual Imbalance)

Where Tier 1 and 2 Fees and Quantities are set forth as follows:

Tier 1 = 0.7827 cents/m3 applied to Daily Imbalance of greater than 2% but less than 10% of the Maximum Contractual Imbalance

Tier 2 = 0.9392 cents/m3 applied to Daily Imbalance of greater than 10% but less than the Maximum Contractual Imbalance

In addition for Tier 2, instances where the Daily Imbalance represents an under delivery of gas during the winter season shall constitute Unauthorized Supply Overrun Gas for all gas in excess of 10% of Maximum Contractual Imbalance. Where the Daily Imbalance represents an over delivery of gas during the summer season, the Company reserves the right to deem as Unauthorized Supply Underrun Gas for all gas in excess of 10% of Maximum Contractual Imbalance. The Company will issue a 24-hour advance notice to customers of its intent to impose cash out for over delivery of gas during the summer season.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 5 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 23

For customers delivering to a Primary Delivery Area other than EGD's CDA or EGD's EDA, the Tier 1 Fee is applied to Daily Imbalance of greater than 0% but less than 10% of the Maximum Contractual Imbalance

The customers shall also pay any Limited Balancing Agreement (LBA) charges imposed by the pipeline on days when the customer has a Daily Imbalance provided such imbalance matches the direction of the pipeline imbalance. LBA charges shall first be allocated to customers served under Rates 125 and 300. The system bears a portion of these charges only to the extent that the system incurs such charges based on its operation excluding the operation of customers under Rates 125 and 300. In that event, LBA charges shall be prorated based on the relative imbalances. The Company will provide the customer with a derivation of any such charges.

Customer's Actual Consumption cannot exceed Net Available Delivery when the Company issues an Operational Flow Order in the winter. Net nominations must not be less than consumption at the Terminal Location. Any negative Daily Imbalance on a winter Operational Flow Order day shall be deemed to be Unauthorized Supply Overrun. Customer's Net Available Delivery cannot exceed Actual Consumption when the Company issues an Operational Flow Order in the summer. Actual Consumption must not be less than net nomination at the Terminal Location. Any positive Daily Imbalance on a summer Operational Flow Order day shall be deemed to be Unauthorized Supply Underrun.

The Company will waive Daily Balancing Fee and Cumulative Imbalance Charge on the day of an Operational Flow Order if the customer used less gas than the amount the customer delivered to the system during the winter season or the customer used more gas than the amount the customer delivered to the system during the summer season. The Company will issue a 24-hour advance notice to customers of Operational Flow Orders and suspension of Load Balancing Provisions.

#### **Cumulative Imbalance Charges:**

Customers may trade Cumulative Imbalances within a delivery area. Customers may also nominate to transfer gas from their Cumulative Imbalance Account into an unbundled (Rate 315 or Rate 316) storage account of the customer subject to their storage contract parameters.

Customers shall be permitted to nominate Make-up Gas, subject to operating constraints, provided that Make-up Gas plus Aggregate Delivery do not exceed the Contract Demand. The Company may, on days with no operating constraints, authorize Make-up Gas that, in conjunction with Aggregate Delivery, exceeds the Contract Demand.

The customer's Cumulative Imbalance cannot exceed its Maximum Contractual Imbalance. In the event that the customer's imbalance exceeds their Maximum Contractual Imbalance the Company shall deem the excess imbalance to be Unauthorized Supply Overrun or Underrun gas, as appropriate.

The Cumulative Imbalance Fee, applicable daily, is 1.0672 cents/m3 per unit of imbalance.

In addition, on any day that the Company declares an Operational Flow Order, negative Cumulative Imbalances greater than 10 % of Maximum Contractual Imbalance in the winter season shall be deemed to be Unauthorized Overrun Gas. The Company reserves the right to deem positive Cumulative Imbalances greater than 10% of Maximum Contractual Imbalance in the summer season as Unauthorized Supply Underun Gas. The Company will issue a 24-hour advance notice to customers of Operational Flow Orders including cash out instructions for Cumulative Imbalances greater than 10 % of Maximum Contractual Imbalance.

#### **EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 6 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 24



**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation, to a single terminal location ("Terminal Location"), of an annual supply of natural gas of not less than 340,000 cubic metres.

**CHARACTER OF SERVICE:**

Service shall be continuous (firm) except for events as specified in the Service Contract including force majeure. A maximum of five percent of the contracted annual volume may be taken by the Applicant in a single month during the months of December to March inclusively.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month	
	December to March	April to November
<b>Monthly Customer Charge</b>	<b>\$115.08</b>	<b>\$115.08</b>
<b>Delivery Charge</b>		
For the first 14,000 m <sup>3</sup> per month	6.6670 ¢/m <sup>3</sup>	1.9670 ¢/m <sup>3</sup>
For the next 28,000 m <sup>3</sup> per month	5.4670 ¢/m <sup>3</sup>	1.2670 ¢/m <sup>3</sup>
For all over 42,000 m <sup>3</sup> per month	5.0670 ¢/m <sup>3</sup>	1.0670 ¢/m <sup>3</sup>
<b>Gas Supply Load Balancing Charge</b>	<b>0.0000 ¢/m<sup>3</sup></b>	<b>0.0000 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.2880 ¢/m<sup>3</sup></b>	<b>12.2880 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

The applicant has the option of delivering either Option a) a Mean Daily Volume ("MDV") based on 12 months, or Option b) a Modified Mean Daily Volume ("MMDV") based on nine months of deliveries. Authorized Volumes for the months of January, February and March would be zero under option b).

**UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Failure to deliver a volume of gas equal to the Mean Daily Volume under Option a) set out in the Service Contract during the months of December to March inclusive may result in the Applicant not being eligible for service under this rate in a subsequent contract period, at the Company's sole discretion.

Failure to deliver a volume of gas equal to the Modified Mean Daily Volume under Option b) set out in the Service Contract during the month of December may result in the Applicant not being eligible for service under this rate in a subsequent contract period, at the Company's sole discretion.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 25

**SEASONAL CREDIT:**

Rate per cubic metre of Mean Daily Volume from December to March	\$	<b>0.77</b>	/m <sup>3</sup>
Rate per cubic metre of Modified Mean Daily Volume for December	\$	<b>0.77</b>	/m <sup>3</sup>

**SEASONAL OVERRUN CHARGE:**

During the months of December through March inclusively, any volume of gas taken in a single month in excess of five percent of the annual contract volume (Seasonal Overrun Monthly Volume) will be subject to Seasonal Overrun Charges in place of both the Delivery and Gas Supply Load Balancing Charges. The Seasonal Overrun Charge applicable for the months of December and March shall be calculated as 2.0 times the sum of the Gas Supply Load Balancing Charge, Transportation Charge and the maximum Delivery Charge. The Seasonal Overrun Charge applicable for the months of January and February shall be calculated as 5.0 times the sum of the Load Balancing Charge, Transportation Charge and the maximum Delivery Charge.

Seasonal Overrun Charges:

<i>December and March</i>	<b>22.6340 ¢/m<sup>3</sup></b>
<i>January and February</i>	<b>56.5850 ¢/m<sup>3</sup></b>

**MINIMUM BILL:**

Per cubic metre of Annual Volume Deficiency (See Terms and Conditions of Service):	<b>8.1467 ¢/m<sup>3</sup></b>
---	-------------------------------

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation of a specified maximum daily volume of natural gas to a single terminal location ("Terminal Location") which can accommodate the total interruption of gas service as ordered by the Company exercising its sole discretion. The Company reserves the right to satisfy itself that the customer can accommodate the interruption of gas through either a shutdown of operations or a demonstrated ability and readiness to switch to an alternative fuel source. Any Applicant for service under this rate schedule must agree to transport a minimum annual volume of 340,000 cubic metres.

**CHARACTER OF SERVICE:**

In addition to events as specified in the Service Contract including force majeure, service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 16 hours prior to the time at which such curtailment or discontinuance is to commence. An Applicant may, by contract, agree to accept a shorter notice period.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	Billing Month January to December
<b>Monthly Customer Charge</b>	<b>\$123.34</b>
<b>Delivery Charge</b>	
Per cubic metre of Firm Contract Demand	8.2300 ¢/m <sup>3</sup>
For the first 14,000 m <sup>3</sup> per month	2.7404 ¢/m <sup>3</sup>
For the next 28,000 m <sup>3</sup> per month	1.3814 ¢/m <sup>3</sup>
For all over 42,000 m <sup>3</sup> per month	0.8224 ¢/m <sup>3</sup>
<b>Gas Supply Load Balancing Charge</b>	<b>0.1501 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.4086 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**CURTAILMENT CREDIT:**

Rate for 16 hours of notice per cubic metre of Mean Daily Volume from December to March \$ 0.50 /m<sup>3</sup>

EFFECTIVE DATE:

January 1, 2014

IMPLEMENTATION DATE:

October 1, 2014

BOARD ORDER:

EB-2012-0459

REPLACING RATE EFFECTIVE:

October 1, 2013

Page 1 of 2  
Handbook 27

In addition, if the Applicant is supplying its own gas requirements, the gas delivered by the Applicant during the period of curtailment shall be purchased by the Company for the Company's use. The purchase price for such gas will be equal to the price that is reported for the month, in the first issue of the Natural Gas *Market Report* published by Canadian Enerdata Ltd. during the month, as the "current" "Avg." (i.e., average) "Alberta One-Month Firm Spot Price" for "AECO 'C' and Nova Inventory Transfer" in the table entitled "Domestic spot gas prices", adjusted for AECO to Empress transportation tolls and compressor fuel costs.

For the areas specified in Appendix A to this Rate Schedule, the Company's gas distribution network does not have sufficient physical capacity under current operating conditions to accommodate the provision of firm service to existing interruptible locations.

#### **UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Any material instance of failure to curtail in any contract year may result in the Applicant forfeiting the right to be served under this rate schedule.

In such case, service hereunder would cease, notwithstanding any Service Contract between the Company and the Applicant. Gas supply and/or transportation service would continue to be available to the Applicant pursuant to the provisions of the Company's Rate 6 until a Service Contract pursuant to another applicable Rate Schedule was executed.

Any Applicant taking a material volume of Unauthorized Supply Overrun Gas, during a period of ordered curtailment, may forfeit its curtailment credits for the respective winter season, December through March inclusive.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

#### **MINIMUM BILL:**

Per cubic metre of Annual Volume Deficiency  
(See Terms and Conditions of Service):

**7.5035 ¢/m<sup>3</sup>**

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

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

#### **EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 28

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation of a specified maximum daily volume of natural gas of not less than 30,000 cubic metres and a minimum annual volume of 5,000,000 cubic metres to a single terminal location ("Terminal Location") which can accommodate the total interruption of gas service when required by the Company. The Company reserves the right to satisfy itself that the customer can accommodate the interruption of gas through either a shutdown of operations or a demonstrated ability and readiness to switch to an alternative fuel source. The Company, exercising its sole discretion, may order interruption of gas service upon not less than four (4) hours notice.

**CHARACTER OF SERVICE:**

In addition to events as specified in the Service Contract including force majeure, service shall be subject to curtailment or discontinuance upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	<u>Billing Month</u> <u>January</u> to <u>December</u> <u>\$279.31</u>
<b>Monthly Customer Charge</b>	
<b>Delivery Charge</b>	
Per cubic metre of Contract Demand	4.0900 ¢/m <sup>3</sup>
Per cubic metre of gas delivered	
For the first 1,000,000 m <sup>3</sup> per month	0.4623 ¢/m <sup>3</sup>
For all over 1,000,000 m <sup>3</sup> per month	0.2623 ¢/m <sup>3</sup>
<b>Gas Supply Load Balancing Charge</b>	0.0833 ¢/m <sup>3</sup>
<b>Transportation Charge per cubic metre</b>	4.6500 ¢/m <sup>3</sup>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	12.2498 ¢/m <sup>3</sup>

The rates quoted above shall be subject to the Gas Cost Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". In addition, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable if the Applicant is not providing its own supply of natural gas for transportation.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**CURTAILMENT CREDIT:**

Rate for 4 hours of notice per cubic metre of Mean Daily Volume from December to March \$ 1.10 /m<sup>3</sup>

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 29



In addition, if the Applicant is supplying its own gas requirements, the gas delivered by the Applicant during the period of curtailment shall be purchased by the Company for the Company's use. The purchase price for such gas will be equal to the price that is reported for the month, in the first issue of the Natural Gas *Market Report* published by Canadian Enerdata Ltd. during the month, as the "current" "Avg." (i.e., average) "Alberta One-Month Firm Spot Price" for "AECO 'C' and Nova Inventory Transfer" in the table entitled "Domestic spot gas prices", adjusted for AECO to Empress transportation tolls and compressor fuel costs.

For the areas specified in Appendix A to this Rate Schedule, the Company's gas distribution network does not have sufficient physical capacity under current operating conditions to accommodate the provision of firm service to existing interruptible locations.

**UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Any material instance of failure to curtail in any contract year may result in the Applicant forfeiting the right to be served under this rate schedule.

In such case, service hereunder would cease, notwithstanding any Service Contract between the Company and the Applicant. Gas supply and/or transportation service would continue to be available to the Applicant pursuant to the provisions of the Company's Rate 6 until a Service Contract pursuant to another applicable Rate Schedule was executed.

Any Applicant taking a material volume of Unauthorized Supply Overrun Gas, during a period of ordered curtailment, may forfeit its curtailment credits for the respective winter season, December through March inclusive.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

**MINIMUM BILL:**

Per cubic metre of Annual Volume Deficiency  
(See Terms and Conditions of Service):

**5.1586 ¢/m³**

**TERMS AND CONDITIONS OF SERVICE:**

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2 Handbook 30
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	

**APPLICABILITY:**

To any Distributor who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation of an annual supply of natural gas to customers outside of the Company's franchise area.

**CHARACTER OF SERVICE:**

Service shall be continuous (firm), except for events as specified in the Service Contract including force majeure, up to the contracted firm daily demand and subject to curtailment or discontinuance, of demand in excess of the firm contract demand, upon the Company issuing a notice not less than 4 hours prior to the time at which such curtailment or discontinuance is to commence.

**RATE:**

Rates per cubic metre assume an energy content of 37.69 MJ/m<sup>3</sup>.

	<u>Billing Month</u> <u>January</u> <u>to</u> <u>December</u>
<b>Monthly Customer Charge</b>	
The monthly customer charge shall be negotiated with the applicant and shall not exceed:	<b>\$2,000.00</b>
<b>Delivery Charge</b>	
Per cubic metre of Firm Contract Demand	<b>14.7000 ¢/m<sup>3</sup></b>
Per cubic metre of gas delivered	<b>1.2373 ¢/m<sup>3</sup></b>
<b>Gas Supply Load Balancing Charge</b>	<b>0.3644 ¢/m<sup>3</sup></b>
<b>Transportation Charge per cubic metre</b>	<b>4.6500 ¢/m<sup>3</sup></b>
<b>System Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.2498 ¢/m<sup>3</sup></b>
<b>Buy/Sell Sales Gas Supply Charge per cubic metre</b> (If applicable)	<b>12.2258 ¢/m<sup>3</sup></b>

The rates quoted above shall be subject to the Gas Inventory Adjustment contained in Rider "C" and the Revenue Adjustment Rider contained in Rider "E". Also, meter readings will be adjusted by the Atmospheric Pressure Factor relevant to the customer's location as shown in Rider "F". The Gas Supply Charge is applicable to volumes of natural gas purchased from the Company. The volumes purchased shall be the volumes delivered at the Point of Delivery less any volumes, which the Company does not own and are received at the Point of Acceptance for delivery to the Applicant at the Point of Delivery.

**DIRECT PURCHASE ARRANGEMENTS:**

Rider "A" or Rider "B" shall be applicable to Applicants who enter into Direct Purchase Arrangements under this Rate Schedule.

**CURTAILMENT CREDIT:**

Rate for 4 hours of notice per cubic metre of Mean Daily Volume from December to March      \$      **1.10 /m<sup>3</sup>**

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 31

In addition, if the Applicant is supplying its own gas requirements, the gas delivered by the Applicant during the period of curtailment shall be purchased by the Company for the Company's use. The purchase price for such gas will be equal to the price that is reported for the month, in the first issue of the Natural Gas *Market Report* published by Canadian Enerdata Ltd. during the month, as the "current" "Avg." (i.e., average) "Alberta One-Month Firm Spot Price" for "AECO 'C' and Nova Inventory Transfer" in the table entitled "Domestic spot gas prices", adjusted for AECO to Empress transportation tolls and compressor fuel costs.

For the areas specified in Appendix A to this Rate Schedule, the Company's gas distribution network does not have sufficient physical capacity under current operating conditions to accommodate the provision of firm service to existing interruptible locations.

#### **UNAUTHORIZED OVERRUN GAS RATE:**

When the Applicant takes Unauthorized Supply Overrun Gas, the Applicant shall purchase such gas at a rate of 150% of the highest price on each day on which an overrun occurred for the calendar month as published in the Gas Daily for the Niagara and Iroquois export points for the CDA and EDA respectively.

Any material instance of failure to curtail in any contract year may result in the Applicant forfeiting the right to receive interruptible service under this rate schedule.

Any Applicant taking a material volume of Unauthorized Supply Overrun Gas, during a period of ordered curtailment, may forfeit its curtailment credits for the respective winter season, December through March inclusive.

On the second and subsequent occasion in a contract year when the Applicant takes Unauthorized Demand Overrun Gas, a new Contract Demand will be established and shall be charged equal to 120% of the applicable monthly charge for twelve months of the current contract term, including retroactively based on the terms of the Service Contract.

#### **MINIMUM BILL:**

Per cubic metre of Annual Volume Deficiency  
(See Terms and Conditions of Service):

**6.2148 ¢/m<sup>3</sup>**

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

The provisions of PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** apply, as contemplated therein, to service under this Rate Schedule.

#### **EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service including Buy/Sell Arrangements and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates as the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 32

**APPLICABILITY:**

To any Applicant who enters into a Service Contract with the Company to use the Company's natural gas distribution network for the transportation to a single Terminal Location of a specified maximum daily volume of natural gas. The Company reserves the right to limit service under this schedule to customers whose maximum contract demand does not exceed 600,000 m<sup>3</sup>. The Service under this rate requires Automatic Meter Reading (AMR) capability. Service under this schedule is firm unless a customer is currently served under interruptible distribution service or the Company, in its sole judgment, determines that existing delivery facilities cannot adequately serve the load on a firm basis.

The unitized Monthly Contract Demand Charge is also applicable to volumes delivered to any Applicant taking service under a Curtailment Delivered Supply contract with the Company. The unitized rate equals the applicable Monthly Contract Demand Charge times 12/365.

**CHARACTER OF SERVICE:**

The Service shall be continuous (firm) except for events specified in the Service Contract including force majeure. The Applicant is neither allowed to take a daily quantity of gas greater than the Contract Demand nor an hourly amount in excess of the Contract Demand divided by 24, without the Company's prior consent. Interruptible Distribution Service is provided on a best efforts basis subject to the events identified in the service contract including force majeure and, in addition, shall be subject to curtailment or discontinuance of service when the Company notifies the customer under normal circumstances 4 hours prior to the time that service is subject to curtailment or discontinuance. Under emergency conditions, the Company may curtail or discontinue service on one-hour notice. The Interruptible Service Customer is not allowed to exceed maximum hourly flow requirements as specified in Service Contract.

**DISTRIBUTION RATES:**

<b>Monthly Customer Charge</b>	<b>\$500.00</b>
<b>Monthly Contract Demand Charge Firm</b>	<b>24.4780 ¢/m<sup>3</sup></b>
<b>Interruptible Service:</b>	
<b>Minimum Delivery Charge</b>	<b>0.3193 ¢/m<sup>3</sup></b>
<b>Maximum Delivery Charge</b>	<b>0.9657 ¢/m<sup>3</sup></b>
<b>Direct Purchase Administration Charge</b>	<b>\$75.00</b>
<b>Forecast Unaccounted For Gas Percentage</b>	<b>0.7%</b>

**Monthly Minimum Bill:** The Monthly Customer Charge plus the Monthly Contract Demand Charge.

**TERMS AND CONDITIONS OF SERVICE:**

- To the extent that this Rate Schedule does not specifically address matters set out in PARTS III and IV of the Company's **HANDBOOK OF RATES AND DISTRIBUTION SERVICES** then the provisions in those Parts shall apply, as contemplated therein, to service under this Rate Schedule.

- Unaccounted for Gas (UFG) Adjustment Factor:**

The Applicant is required to deliver to the Company on a daily basis the sum of: (a) the volume of gas to be delivered to the Applicant's Terminal Location; and (b) a volume of gas equal to the forecast unaccounted for gas percentage as stated above multiplied by (a).

- Nominations:**

Customer shall nominate gas delivery daily based on the gross commodity delivery required to serve the customer's daily load plus the UFG, net of No-Notice Storage Service provisions under Rate 315, if applicable. The amount of gas delivered under No-Notice Storage Service will also be reduced by the UFG adjustment factor for delivery to the customer's meter.

Customers may change daily nominations based on the nomination windows within a day as defined by the customer contract with TransCanada PipeLines (TCPL) or Union Gas Limited.

Schedule of nominations under Rate 300 has to match upstream nominations. This rate does not allow for any more flexibility than exists upstream of the EGD gas distribution system. Where the customer's nomination does not match the confirmed upstream nomination, the nomination will be confirmed at the upstream value.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 33

Customer may nominate gas to a contractually specified Primary Delivery Area that may be EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA) or other Delivery Area as specified in the applicable Service Contract. The Company may accept deliveries at a Secondary Delivery Area such as Dawn, at its sole discretion. Quantities of gas nominated to the system cannot exceed Contract Demand, unless Make-up Gas or Authorized Overrun is permitted.

Customers with multiple Rate 300 contracts within a Primary Delivery Area may combine nominations subject to system operating requirements and subject to the Contract Demand for each Terminal Location. For combined nominations the customer shall specify the quantity of gas to each Terminal Location and the order in which gas is to be delivered to each Terminal Location. The specified order of deliveries shall be used to administer Load Balancing Provisions to each Terminal Location. When system conditions require delivery to a single Terminal Location only, nominations with different Terminal Locations may not be combined.

**4. Authorized Demand Overrun:**

The Company may, at its sole discretion, authorize consumption of gas in excess of the Contract Demand for limited periods within a month, provided local distribution facilities have sufficient capacity to accommodate higher demand. In such circumstances, customer shall nominate gas delivery based on the gross commodity delivery required to serve the customer's daily load, including quantities of gas in excess of the Contract Demand, plus the UFG. The Load Balancing Provisions and/or No-Notice Storage Service provisions under Rate 315 cannot be used for Authorized Demand Overrun. Failure to nominate gas deliveries to match Authorized Demand Overrun shall constitute Unauthorized Supply Overrun.

The rate applicable to Authorized Demand Overrun shall equal the applicable Monthly Demand Charge times 12/365 provided, however, that such service shall not exceed 5 days in any contract year. Requests beyond 5 days will constitute a request for a new Contract Demand level, with retroactive charges based on terms of Service Contract.

**5. Unauthorized Demand Overrun:**

Any gas consumed in excess of the Contract Demand and/or maximum hourly flow requirements, if not authorized, will be deemed to be Unauthorized Demand Overrun gas. Unauthorized Demand Overrun gas will establish a new Contract Demand and shall be subject to a charge equal to 120 % of the applicable monthly charge for twelve months of the current contract term, including retroactively based on terms of Service Contract. Unauthorized Demand Overrun gas shall also be subject to Unauthorized Supply Overrun provisions. Where a customer receives interruptible service hereunder and consumes gas during a period of interruption, such gas shall be deemed Unauthorized Supply Overrun. In addition to charges for Unauthorized Supply Overrun, interruptible customers consuming gas during a scheduled interruption shall pay a penalty charge of \$18.00 per m3.

**6. Unauthorized Supply Overrun:**

Any volume of gas taken by the Applicant on a day at the Terminal Location which exceeds the sum of:

- i. any applicable Load Balancing Provision pursuant to Rate 300 and/or provisions of Rate 315, plus
- ii. the volume of gas delivered by the Applicant on that day shall constitute Unauthorized Supply Overrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Overrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 300.

Any gas deemed to be Unauthorized Overrun gas shall be purchased by the customer at a price (Pe), which is equal to 150% of the highest price in effect for that day as defined below\*.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 34

## 7. Unauthorized Supply Underrun:

Any volume of gas delivered by the Applicant on any day in excess of the sum of:

- i. any applicable Rate 300 Load Balancing Provision pursuant to Rate 300 and/or provisions of Rate 315, plus
- ii. the volume of gas taken by the Applicant at the Terminal Location on that day shall be classified as Supply Underrun Gas.

The Company may also deem volumes of gas to be Unauthorized Supply Underrun gas in other circumstances, as set out in the Load Balancing Provisions of Rate 300.

Any gas deemed to be Unauthorized Supply Underrun Gas shall be purchased by the Company at a price ( $P_u$ ) which is equal to fifty percent (50%) of the lowest price in effect for that day as defined below\*\*.

\* where the price  $P_e$  expressed in cents / cubic metre is defined as follows:

$$P_e = (P_m * E_r * 100 * 0.03769 / 1.055056) * 1.5$$

$P_m$  = highest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

$E_r$  = Noon day spot exchange rate expressed in Canadian dollars per U.S. dollar for such day quoted by the Bank of Canada in the following days Globe & Mail Publication.

1.055056 = Conversion factor from mmBtu to GJ.

0.03769 = Conversion factor from GJ to cubic metres.

\*\* where the price  $P_u$  expressed in cents / cubic metre is defined as follows:

$$P_u = (P_l * E_r * 100 * 0.03769 / 1.055056) * 0.5$$

$P_l$  = lowest daily price in U.S. \$/mmBtu published in the Gas Daily, a Platts Publication, for that day under the column "Absolute", for the Niagara export point if the terminal location is in the CDA delivery area, and the Iroquois export point if the terminal location is in the EDA delivery area.

### Term of Contract:

A minimum of one year. A longer-term contract may be required if incremental assets/facilities have been procured/built for the customer. Migration from an unbundled rate to bundled rate may be restricted subject to availability of adequate transportation and storage assets.

### Right to Terminate Service:

The Company reserves the right to terminate service to customers served hereunder where the customer's failure to comply with the parameters of this rate schedule, including interruptible service and load balancing provisions, jeopardizes either the safety or reliability of the gas system. The Company shall provide notice to the customer of such termination; however, no notice is required to alleviate emergency conditions.

### Load Balancing:

Any difference between actual daily-metered consumption and the actual daily volume of gas delivered to the system less the UFG shall first be provided under the provisions of Rate 315 - Gas Storage Service, if applicable. Any remaining difference will be subject to the Load Balancing Provisions.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 3 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 35

**LOAD BALANCING PROVISIONS:**

Load Balancing Provisions shall apply at the customer's Terminal Location.

In the event of an imbalance any excess delivery above the customer's actual consumption or delivery less than the actual consumption shall be subject to the Load Balancing Provisions.

**Definitions:**

**Aggregate Delivery:**

The Aggregate Delivery for a customer's account shall equal the sum of the confirmed nominations of the customer for delivery of gas to the applicable delivery area from all pipeline sources plus, where applicable, the confirmed nominations of the customer for Storage Service under Rate 316 or Rate 315 and any available No-Notice Storage Service under Rate 315 for delivery of gas to the Applicable Delivery Area.

**Applicable Delivery Area:**

The Applicable Delivery Area for each customer shall be specified by contract as a Primary Delivery Area. Where system-operating conditions permit, the Company, in its sole discretion, may accept a Secondary Delivery Area as the Applicable Delivery Area by confirming the customer's nomination of such area. Confirmation of a Secondary Delivery Area for a period of a gas day shall cause such area to become the Applicable Delivery Area for such day. Where delivery occurs at both a Terminal Location and a Secondary Delivery Area on a given day, the sum of the confirmed deliveries may not exceed Contract Demand, unless Demand Overrun and/or Make-up Gas is authorized.

**Primary Delivery Area:**

The Primary Delivery Area shall be delivery area such as EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA), or other Delivery Area as specified in the applicable Service Contract.

**Secondary Delivery Area:**

A Secondary Delivery Area may be a delivery area such as Dawn where the Company, at its sole discretion, determines that operating conditions permit gas deliveries for a customer.

**Actual Consumption:**

The Actual Consumption of the customer shall be the metered quantity of gas consumed at the customer's premise.

**Net Available Delivery:**

The Net Available Delivery shall equal the Aggregate Delivery times one minus the annually determined percentage of Unaccounted for Gas (UFG) as reported by the Company.

**Daily Imbalance:**

The Daily Imbalance shall be the absolute value of the difference between Actual Consumption and Net Available Delivery.

**Cumulative Imbalance:**

The Cumulative Imbalance shall be the sum of the difference between Actual Consumption and Net Available Delivery.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 4 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 36

**Maximum Contractual Imbalance:**

The Maximum Contractual Imbalance shall be equal to 60% of the customer's Contract Demand.

**Winter and Summer Seasons:**

The winter season shall commence on the date that the Company provides notice of the start of the winter period and conclude on the date that the Company provides notice of the end of the winter period. The summer season shall constitute all other days. The Company shall provide advance notice to the customer of the start and end of the winter season as soon as reasonably possible, but in no event not less than 2 days prior to the start or end.

**Operational Flow Order:**

An Operational Flow Order (OFO) shall constitute an issuance of instructions to protect the operational capacity and integrity of the Company's system, including distribution and/or storage assets, and/or connected transmission pipelines.

Enbridge Gas Distribution, acting reasonably, may call for an OFO in the following circumstances:

- Capacity constraint on the system, or portions of the system, or upstream systems, that are fully utilized;
- Conditions where the potential exists that forecasted system demand plus reserves for short notice services provided by the Company and allowances for power generation customers' balancing requirements would exceed facility capabilities and/or provisions of 3rd party contracts;
- Pressures on the system or specific portions of the system are too high or too low for safe operations;
- Storage system constraints on capacity or pressure or caused by equipment problems resulting in limited ability to inject or withdraw from storage;
- Pipeline equipment failures and/or damage that prohibits the flow of gas;
- Any and all other circumstances where the potential for system failure exists.

**Daily Balancing Fee:**

On any day where the customer has a Daily Imbalance the customer shall pay a Daily Balancing Fee equal to:

(Tier 1 Quantity X Tier 1 Fee) + (Tier 2 Quantity X Tier 2 Fee) + (Applicable Penalty Fee for Imbalance in excess of the Maximum Contractual Imbalance X the amount of Daily Imbalance in excess of the Maximum Contractual Imbalance)

Where Tier 1 and 2 Fees and Quantities are set forth as follows:

Tier 1 = Daily Imbalance of greater than 2% but less than 10% of the Maximum Contractual Imbalance and shall be subject to a charge of 0.7827 cents/M3

Tier 2 = Daily Imbalance of greater than 10% but less than Maximum Contractual Imbalance shall be subject to a charge of 0.9392 cents/m3

The customers shall also pay any Limited Balancing Agreement (LBA) charges imposed by the pipeline on days when the customer has a Daily Imbalance provided such imbalance matches the direction of the pipeline imbalance. LBA charges shall first be allocated to customers served under Rate 125 and 300. The system bears a portion of these charges only to the extent that the system incurs such charges based on its operation excluding the operation of customers under Rates 125 and 300. In that event, LBA charges shall be prorated based on the relative imbalances.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 5 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 37



A Daily Imbalance in excess of the Maximum Contractual Imbalance shall be deemed to be Unauthorized Supply Overrun or Underrun gas, as appropriate.

Customer's Actual Consumption cannot exceed Net Available Delivery when the Company issues an Operational Flow Order in the winter. Net nominations must not be less than consumption at the Terminal Location. Any negative Daily Imbalance on a winter Operational Flow Order day shall be deemed to be Unauthorized Supply Overrun. Customer's Net Available Delivery cannot exceed Actual Consumption when the Company issues an Operational Flow Order in the summer. Actual Consumption must not be less than net nomination at the Terminal Location. Any positive Daily Imbalance on a summer Operational Flow Order day shall be deemed to be Unauthorized Supply Underrun.

The Company will waive Daily Balancing Fee and Cumulative Imbalance Charge on the day of an Operational Flow Order if the customer used less gas than the amount the customer delivered to the system during the winter season or the customer used more gas than the amount the customer delivered to the system during the summer season. The Company will issue a 24-hour advance notice to customers of Operational Flow Orders and suspension of Load Balancing Provisions.

#### **Cumulative Imbalance Charges:**

Customers may trade Cumulative Imbalances within a delivery area.

Customers shall be permitted to nominate Make-up Gas, subject to operating constraints, provided that Make-up Gas plus Aggregate Delivery do not exceed Contract Demand. The Company may, on days with no operating constraints, authorize Make-up Gas that, in conjunction with Aggregate Delivery, exceeds Contract Demand.

The customer's Cumulative Imbalance cannot exceed its Maximum Contractual Imbalance. The excess imbalance shall be deemed to be Unauthorized Supply Overrun or Underrun gas, as appropriate.

The Cumulative Imbalance Fee, applicable daily, is 0.7058 cents/m3 per unit of imbalance.

The customer's Cumulative Imbalance shall be equal to zero within five (5) days from the last day of the Service Contract.

#### **EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 6 of 6
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 38

**APPLICABILITY:**

This rate is available to any customer taking service under Distribution Rates 125 and 300. It requires a Service Contract that identifies the required storage space and deliverability. In addition, the customer shall maintain a positive balance of gas in storage at all times or forfeit the use of Storage Services for Load Balancing and No-Notice Storage Service.

A daily nomination for storage injection and withdrawal except for No-Notice Storage Service, hereunder, which is used automatically for daily Load Balancing, shall also be required.

The maximum hourly injections / withdrawals shall equal  $1/24^{\text{th}}$  of the daily Storage Demand. No-Notice Storage Service is available up to the maximum daily withdrawal rights less the nominated withdrawal or the maximum daily injection rights less the nominated injections.

Storage space shall be based on either of two storage allocation methodologies: (customer's average winter demand - customer's average annual demand) x 151, or  $[(17 \times \text{customer's maximum hourly demand}) / 0.1] \times 0.57$ . Customers have the option to select from these two storage space allocation methods the one that best suits their requirements.

Maximum deliverability shall be 1.2% of contracted storage space. The customer may inject and withdraw gas based on the quantity of gas in storage and the limitations specified in the Service Contract. Both injection and withdrawal shall be subject to applicable storage ratchets as determined by the Company and posted from time to time.

**CHARACTER OF SERVICE:**

Service shall be firm when used in conjunction with firm distribution service. Service is interruptible when used in conjunction with interruptible distribution service. All service is subject to contract terms and force majeure.

The service is available on two bases:

- (1) Service nominated daily based on the available capacity and gas in storage up to the maximum contracted daily deliverability; and
- (2) No-Notice Storage Service for daily Load Balancing consistent with the maximum hourly deliverability.

**RATE:**

The following rates and charges shall apply in respect to all gas received by the Company from and delivered by the Company to storage on behalf of the Applicant.

<b>Monthly Customer Charge:</b>	<b>\$150.00</b>
<b>Storage Reservation Charge:</b>	
<b>Monthly Storage Space Demand Charge</b>	<b>0.0515 ¢/m<sup>3</sup></b>
<b>Monthly Storage Deliverability Demand Charge</b>	<b>18.5650 ¢/m<sup>3</sup></b>
<b>Injection &amp; Withdrawal Unit Charge:</b>	<b>0.2979 ¢/m<sup>3</sup></b>

**Monthly Minimum Bill:** The sum of the Monthly Customer Charge plus Monthly Demand Charges.

**FUEL RATIO REQUIREMENT:**

The Fuel Ratio per unit of gas injected and withdrawn is 0.35%.

All Storage Space and Deliverability/Injection Demand Charges are applicable monthly. Injection and withdrawal charges are applicable to each unit of gas injected or withdrawn based on daily nominations and No-Notice Storage Service quantities.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 3
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 39

All deemed withdrawal quantities under the No-Notice Storage Service provisions of this rate will be adjusted for the UFG provisions applicable to the distribution service rates.

In addition, for each unit of injection or withdrawal there will be an applicable fuel charge adjustment expressed as a percent of gas.

**TERMS AND CONDITIONS OF SERVICE:**

**1. Nominated Storage Service:**

Nominations under this rate shall only be accepted at the standard North American Energy Standards Board ("NAESB") nomination windows. The customer may elect to nominate all or a portion of the available withdrawal capacity for delivery to the applicable Primary Delivery Area, which may be EGD's Central Delivery Area (CDA) or EGD's Eastern Delivery Area (EDA). All volumes nominated from storage are delivered first for purposes of daily Load Balancing of available supply assets. When system conditions permit, the customer may nominate all or a portion of the available withdrawal capacity for delivery to Dawn or to the customer's Primary Delivery Area for purposes other than consumption at the customer's own meter.

Storage not nominated for delivery will be available for No-Notice Storage Service. The sum of gas nominated for storage injection and for the Terminal Location shall not exceed the customer's Contract Demand (CD).

The customer may also nominate gas for delivery into storage by nominating the storage delivery area as the Primary Delivery Area. Gas nominated for storage delivery will not be available for No-Notice Storage Service. The sum of gas nominated for storage injection and for the Terminal Location shall not exceed the customer's CD. Any gas in excess of the contract demand will be subject to cash out as injection overrun gas.

The Company reserves the right to limit injection and withdrawal rights to all storage customers in certain situations, such as major maintenance or construction projects, and may reduce nominations for injections and withdrawals over and above applicable storage ratchets. The Company will provide customers with one week's notice of its intent to limit injection and withdrawal rights, and at the same time, shall provide its best estimate of the duration and extent of the limitations.

In situations where the Company limits injection and withdrawal rights, the Company shall proportionately reduce the Storage Deliverability/Injection Demand Charge for affected customers based on the number of days the limitation is in effect and the difference between Deliverability/Injection Demand, subject to applicable storage ratchets, and the quantity of gas actually delivered or injected.

**2. No-Notice Storage Service:**

The Company, at its sole discretion based on operating conditions, may provide a No-Notice Storage Service that allows customers taking gas under distribution service rates to balance daily deliveries using this Storage Service. No-Notice Storage Service requires that the customer grant the Company the exclusive right to use unscheduled service available from storage to reduce the daily imbalance associated with the actual consumption of the customer.

No-Notice Storage Service is limited to the available, unscheduled withdrawal or injection capacity under contract to serve a customer. Where the customer serves multiple delivery locations from a single storage Service Contract, the customer shall specify the order in which gas is to be delivered to each Terminal Location served under a distribution Service Contract. The specified order of deliveries shall be used to administer Load Balancing Provisions to each Terminal Location.

The availability of No-Notice Storage Service is subject to and reduced by any service schedule from or to storage. To the extent that the quantity of gas available in storage is insufficient to meet the requirements of the customer under a No-Notice Storage Service, the customer will be unable to use the service on a no-notice basis for Load Balancing service. To the extent that the scheduled injections into storage plus No-Notice Storage Service exceed the maximum limit for injection, No-Notice Storage Service will be reduced and the remainder of the gas will constitute a daily imbalance. Gas delivered in excess of the maximum injection quantity shall be deemed injection overrun gas and cashed out at 50% of the lowest index price of gas.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 3
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 40

**Other provisions:**

If the customer elects to use the contracted storage capacity at less than the full volumetric capacity of the storage, the Company may inject its own gas provided that such injection does not reduce the right of the customer to withdraw the full amount of gas injected on any day during the withdrawal season or to schedule its full injection right during the injection season.

**Term of Contract:**

A minimum of one year.

A longer-term contract may be required if incremental contracts/assets/facilities have been procured/built for the customer.

**EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 3 of 3
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 41

**APPLICABILITY:**

This rate is available to any customer taking service under Distribution Rates 125 and 300. It requires a Service Contract that identifies the required storage space and deliverability. The customer shall maintain a positive balance of gas in storage at all times. In addition, the customer must arrange for pipeline delivery service from Dawn to the applicable Primary Delivery Area.

This service is not a delivered service and is only available when the relevant pipeline confirms the delivery.

The maximum hourly injections / withdrawals shall equal  $1/24^{\text{th}}$  of the daily Storage Demand.

Storage space shall be based on either of two storage allocation methodologies: (customer's average winter demand - customer's average annual demand) x 151, or  $[(17 \times \text{customer's maximum hourly demand}) / 0.1] \times 0.57$ . Customers have the option to select from these two storage space allocation methods the one that best suits their requirements.

Maximum deliverability shall be 1.2% of contracted storage space. The customer may inject and withdraw gas based on the quantity of gas in storage and the limitations specified in the Service Contract. Both injection and withdrawal shall be subject to applicable storage ratchets as determined by the Company and posted from time to time.

**CHARACTER OF SERVICE:**

Service shall be firm when used in conjunction with firm distribution service. Service is interruptible when used in conjunction with interruptible distribution service. All service is subject to contract terms and force majeure.

The service is nominated based on the available capacity and gas in storage up to the maximum contracted daily deliverability.

**RATE:**

The following rates and charges shall apply in respect to all gas received by the Company from and delivered by the Company to storage on behalf of the Applicant.

<b>Monthly Customer Charge:</b>	<b>\$150.00</b>
<b>Storage Reservation Charge:</b>	
<b>Monthly Storage Space Demand Charge</b>	<b>0.0515 ¢/m<sup>3</sup></b>
<b>Monthly Storage Deliverability Demand Charge</b>	<b>5.3152 ¢/m<sup>3</sup></b>
<b>Injection &amp; Withdrawal Unit Charge:</b>	<b>0.0903 ¢/m<sup>3</sup></b>

**Monthly Minimum Bill:** The sum of the Monthly Customer Charge plus Monthly Demand Charges.

**FUEL RATIO REQUIREMENT:**

The Fuel Ratio per unit of gas injected and withdrawn is 0.35%.

All Storage Space and Deliverability/Injection Demand Charges are applicable monthly. Injection and withdrawal charges are applicable to each unit of gas injected or withdrawn based on daily nominations.

In addition, for each unit of injection or withdrawal there will be an applicable fuel charge adjustment expressed as a percent of gas.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 42

**TERMS AND CONDITIONS OF SERVICE:**

**Nominated Storage Service:**

The customer shall nominate storage injections and withdrawals daily. The customer may change daily nominations based on the nomination windows within a day as defined by the customer contract with Union Gas Limited and TransCanada PipeLines (TCPL).

The customer may elect to nominate all or a portion of the available withdrawal capacity for delivery to the applicable Primary Delivery Area.

The Company reserves the right to limit injection and withdrawal rights to all storage customers in certain situations, such as major maintenance or construction projects, and may reduce nominations for injections and withdrawals over and above applicable storage ratchets. The Company will provide customers with one week's notice of its intent to limit injection and withdrawal rights, and at the same time, shall provide its best estimate of the duration and extent of the limitations.

In situations where the Company limits injection and withdrawal rights, the Company shall proportionately reduce the Storage Deliverability/Injection Demand Charge for affected customers based on the number of days the limitation is in effect and the difference between Deliverability/Injection Demand, subject to applicable storage ratchets, and the quantity of gas actually delivered or injected.

The customer may transfer the title of gas in storage.

**Other provisions:**

If the customer elects to use the contracted storage capacity at less than the full volumetric capacity of the storage, the Company may inject its own gas provided that such injection does not reduce the right of the customer to withdraw the full amount of gas injected on any day during the withdrawal season or to schedule its full injection right during the injection season.

**Term of Contract:**

A minimum of one year.

A longer-term contract may be required if incremental contracts/assets/facilities have been procured/built for the customer.

**EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 43

**APPLICABILITY:**

To any Applicant whose delivery of natural gas to the Company for transportation to a Terminal Location has been interrupted prior to the delivery of such gas to the Company.

**CHARACTER OF SERVICE:**

The volume of gas available for backstopping in any day shall be determined by the Company exercising its sole discretion. If the aggregate daily demand for service under this Rate Schedule exceeds the supply available for such day, the available supply shall be allocated to firm service customers on a first requested basis and any balance shall be available to interruptible customers on a first requested basis.

**RATE:**

The rates applicable in the circumstances contemplated by this Rate Schedule, in lieu of the Gas Supply Charges specified in any of the Company's other Rate Schedules pursuant to which the Applicant is taking service, shall be as follows:

	<u>Billing Month</u> January to December
<b>Gas Supply Charge</b>	
Per cubic metre of gas sold	<b>17.2454 ¢/m<sup>3</sup></b>

provided that if upon the request of an Applicant, the Company quotes a rate to apply to gas which is delivered to the Applicant at a particular Terminal Location on a particular day or days and to which this Rate Schedule is applicable (which rate shall not be less than the Company's avoided cost in the circumstances at the time nor greater than the otherwise applicable rate specified above), then the Gas Supply Charge applicable to such gas shall be the rate quoted by the Company.

**EFFECTIVE DATE:**

To apply to bills rendered for gas consumed by customers on and after January 1, 2014 under Sales Service and Transportation Service. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295, effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 44

**APPLICABILITY AND CHARACTER OF SERVICE:**

Service under this rate schedule shall apply to the Transmission and Compression Service Agreement with Union Gas Limited dated April 1, 1989, and the Transmission, Compression and Pool Storage Service Agreement with Centra Gas Ontario Inc. dated May 30, 1994. Service shall be provided subject to the terms and conditions specified in the Service Agreement.

**RATE:**

The Customer shall pay for service rendered in each month in a contract year, the sum of the following applicable charges:

	<b>Transmission &amp; Compression \$/10<sup>3</sup>m<sup>3</sup></b>	<b>Pool Storage \$/10<sup>3</sup>m<sup>3</sup></b>
<b>Demand Charge for:</b>		
Annual Turnover Volume	<b>0.1945</b>	<b>0.1865</b>
Maximum Daily Withdrawal Volume	<b>21.3765</b>	<b>20.7353</b>
<b>Commodity Charge</b>	<b>0.9631</b>	<b>0.1594</b>

**FUEL RATIO REQUIREMENT:**

Fuel Ratio applicable to per unit of gas injected and withdrawn is 0.35%.

**MINIMUM BILL:**

The minimum monthly bill shall be the sum of the applicable Demand Charges as stated in Rate Section above.

**EXCESS VOLUME AND OVERRUN RATES:**

In addition to the charges provided for in the Rate Section above, the Customer shall pay, for services rendered, the sum of the following applicable charges as they are incurred:

**TERMS AND CONDITIONS OF SERVICE:**

1. Excess Volumes will be billed at the total of the Excess Volume Charges as stated above.
2. Transmission and Compression, and Pool Storage Overrun Service will be billed according to the following:
  - (a) At the end of each month, in a contract year, the Company will make a determination, for each day in the month, of
    - (i) the difference between the volume of gas actually delivered, exclusive of the fuel volume, for Customer's account into the Company System, at the Point of Delivery and the Customer's Maximum Daily Injection Volume, and
    - (ii) the difference between the volume of gas actually delivered, exclusive of the fuel volume, for Customer's account from the Company System, at the Point of Delivery, and the Customer's Maximum Daily Withdrawal Volume.

EFFECTIVE DATE:  
January 1, 2014IMPLEMENTATION DATE:  
October 1, 2014BOARD ORDER:  
EB-2012-0459REPLACING RATE EFFECTIVE:  
October 1, 2013Page 1 of 2  
Handbook 45



	Excess Volume Charge \$/10 <sup>3</sup> m <sup>3</sup> / Year	Overrun Charge \$/10 <sup>3</sup> m <sup>3</sup> / Day
<b>Transmission &amp; Compression</b>		
Authorized		0.7028
Unauthorized	-	282.1692
<b>Pool Storage</b>		
Authorized	2.4623	0.6817
Unauthorized	-	273.7055

- (b) For each day of the month, where any such differences exceed 2.0 percent of the Customer's relevant Maximum Daily Injection Volume and/or Maximum Daily Withdrawal Volume, the Customer shall pay a charge equal to the relevant Overrun rates, as stated above, for such differences.

**BILLING ADJUSTMENT:**

1. Injection deficiency - If at the beginning of any Withdrawal Period the Customer's Storage Balance is less than the Customer's Annual Turnover Volume, due solely to the Company's inability to inject gas for any reason other than the fault of the Customer, then the applicable Demand Charge for Annual Turnover Volume for the contract year beginning the prior April 1 as stated in Rate Section as applicable, shall be adjusted by multiplying each by a fraction, the numerator of which shall be the Customer's Storage Gas Balance as of the beginning of such Withdrawal Period and the denominator shall be the Customer's Annual Turnover Volume as it may have been established for the then current year.
2. Withdrawal deficiency - If in any month in a contract year for any reason other than the fault of the Customer, the Company fails or is unable to deliver during any one or more days, the amount of gas which the Customer has nominated, up to the maximum volumes which the Company is obligated by the Agreement to deliver to the Customer, then the Demand Charge for maximum Contract Daily Withdrawal Volume in the contract year otherwise payable for the month in which such failure occurs, as stated in Rate Section above, as applicable, shall be reduced by an amount for each day of deficiency to be calculated as follows: The Demand Charge for maximum Contract Daily Withdrawal Volume for the contract year for the month will be divided by 30.4 and the result obtained will then be multiplied by a fraction, the numerator being the difference between the nominated volume for such day and the delivered volume for such day and the denominator being the Customer's maximum Contract Daily Withdrawal Volume for such contract year.

**TERMS AND EXPRESSIONS:**

In the application of this Rate Schedule to each of the Agreements, terms and expressions used in this Rate Schedule have the meanings ascribed thereto in such Agreement.

**EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 46

**APPLICABILITY:**

To any Applicant who enters into a Storage Contract with the Company for delivery by the Applicant to the Company and re-delivery by the Company to the Applicant of a volume of natural gas owned by the Applicant.

**CHARACTER OF SERVICE:**

Service under this rate is for Full Cycle or Short Cycle storage service; with firm or interruptible injection and withdrawal service, all as may be available from time to time.

**RATE:**

The following rates and charges shall apply in respect of all gas received by the Company from and re-delivered by the Company to the Applicant.

	Full Cycle		Short Cycle
	Firm	Interruptible	
	\$/10 <sup>3</sup> m <sup>3</sup>	\$/10 <sup>3</sup> m <sup>3</sup>	\$/10 <sup>3</sup> m <sup>3</sup>
<b>Monthly Demand Charge per unit of Annual Turnover Volume:</b>			
Minimum	0.3810	0.3810	-
Maximum	1.9050	1.9050	-
<b>Monthly Demand Charge per unit of Contracted Daily Withdrawal:</b>			
Minimum	42.1117	33.6894	-
Maximum	210.5586	168.4469	-
<b>Commodity Charge per unit of gas delivered to / received from storage:</b>			
Minimum	1.1225	1.1225	0.4038
Maximum	5.6126	5.6126	39.0122

**FUEL RATIO REQUIREMENT:**

The Fuel Ratio per unit of gas injected and withdrawn is 0.35%.

**TRANSACTING IN ENERGY:**

The conversion factor is 37.74MJ/m<sup>3</sup>, which corresponds to Union Gas' System Wide Average Heating Value, as per the Board's RP-1999-0017 Decision with Reasons.

**MINIMUM BILL:**

The minimum monthly bill shall be the sum of the applicable Demand Charges.

# **OVERRUN RATES:**

The units rates stated below will apply to overrun volumes. The provision of Authorized Overrun service will be at the Company's sole discretion.

	Full Cycle		Short Cycle
	Firm \$/10 <sup>3</sup> m <sup>3</sup>	Interruptible \$/10 <sup>3</sup> m <sup>3</sup>	\$/10 <sup>3</sup> m <sup>3</sup>
<b>Authorized Overrun</b>			
<b>Annual Turnover Volume</b>			
<b>Negotiable, not to exceed:</b>	<b>39.0122</b>	<b>39.0122</b>	<b>39.0122</b>
<b>Authorized Overrun</b>			
<b>Daily Injection/Withdrawal</b>			
<b>Negotiable, not to exceed:</b>	<b>39.0122</b>	<b>39.0122</b>	<b>39.0122</b>
<b>Unauthorized Overrun</b>			
<b>Annual Turnover Volume</b>			
<b>Excess Storage Balance</b>			
<b>September 1 - November 30</b>	<b>390.1221</b>	<b>390.1221</b>	<b>390.1221</b>
<b>December 1 - October 31</b>	<b>39.0122</b>	<b>39.0122</b>	<b>39.0122</b>
<b>Unauthorized Overrun</b>			
<b>Annual Turnover Volume</b>			
<b>Negative Storage Balance</b>			

# **TERMS AND CONDITIONS OF SERVICE:**

1. All Services are available at the Company's sole discretion.
2. Delivery and Re-delivery of the volume of natural gas shall be from/to the facilities of Union Gas Limited and / or TransCanada PipeLines Limited in Dawn Township and/or Niagara Gas Transmission Limited in Moore Township.
3. The Customers daily injections or withdrawals will be adjusted to provide for the fuel ratio stated in the Fuel Ratio Section. In the event that a Short Cycle service does not require fuel for injection and/or withdrawal, the fuel ratio commodity charge may be waived.

# **EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 48

**APPLICABILITY:**

To any Applicant who enters into an agreement with the Company pursuant to the Rate 331 Tariff ("Tariff") for transportation service on the Company's pipelines extending from Tecumseh to Dawn ("Tecumseh Pipeline"). The Company will receive gas at Tecumseh and deliver the gas at Dawn. Capitalized terms used in this Rate Schedule shall have the meanings ascribed to those terms in the Tariff.

**CHARACTER OF SERVICE:**

Transportation service under this Rate Schedule may be available on a firm basis ("FT Service") or an interruptible basis ("IT Service"), subject to the terms and conditions of service set out in the Tariff and the applicable rates set out below.

**RATE:**

The following rates, effective January 1, 2014, shall apply in respect of FT and IT Service under this Rate Schedule:

	<b>Demand Rate</b> <b>\$/10<sup>3</sup>m<sup>3</sup></b>	<b>Commodity Rate</b> <b>\$/10<sup>3</sup>m<sup>3</sup></b>
<b>FT Service</b>	<b>5.3030</b>	<b>-</b>
<b>IT Service</b>	<b>-</b>	<b>0.2090</b>

**FT Service:** The monthly demand charge shall be the products obtained by multiplying the applicable Maximum Daily Volume by the above demand rate.

**IT Service:** The monthly commodity charge shall be the product obtained by multiplying the applicable Delivery Volume for the Month by the above commodity rate.

**TERMS AND CONDITIONS OF SERVICE:**

The terms and conditions of FT and IT Service are set out in the Tariff. The provisions of PARTS I to IV of the Company's HANDBOOK OF RATES AND DISTRIBUTION SERVICES do not apply to Rate 331 service.

**EFFECTIVE DATE:**

The Tariff was approved by the Board in Board Order EB-2010-0177, dated July 12, 2010, and is posted and available on the Company's website. In accordance with Section 1.6.2 of the Board's Storage and Transportation Access Rule, the Tariff does not apply to any Rate 331 service agreements executed prior to June 16, 2010.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 49

Applicants located off the piping networks noted below or off piping systems supplied from these networks may be curtailed to maintain distribution system integrity.

The Town of Collingwood

The Town of Midland

**APPLICABILITY:**

This rider is applicable to any Applicant who enters into Gas Transportation Agreement with the Company under any rate other than Rates 125 and 300.

**MONTHLY DIRECT PURCHASE ADMINISTRATION CHARGE:**

Fixed Charge	\$75.00 per month
Account Charge	\$0.21 per month per account

**AVERAGE COST OF TRANSPORTATION:**

The average cost of transportation effective October 1, 2014:

Point of Acceptance	Firm Transportation (FT)
CDA, EDA	4.6500 ¢/m <sup>3</sup>

**TCPL FT CAPACITY TURNBACK:**

**APPLICABILITY:**

To Ontario T-Service and Western T-Service customers who have been or will be assigned TCPL capacity by the Company.

**TERMS AND CONDITIONS OF SERVICE:**

1. The Company will accommodate TCPL FT capacity turnback requests from customers, but only if it can do so in accordance with the following considerations:
  - i. The FT capacity to be turned back must be replaced with alternative, contracted firm transportation (primary capacity or assignment) of equivalent quality to the TCPL FT capacity;
  - ii. The amount of turnback capacity that Enbridge otherwise may accommodate may be reduced to address the impact of stranded costs, other transitional costs or incremental gas costs resulting from the loss of STS capacity arising from any turnback request; and
  - iii. Enbridge must act in a manner that maintains the integrity and reliability of the gas distribution system and that respects the sanctity of contracts.
2. Requests for TCPL FT turnback must be made in writing to the attention of Enbridge's Direct Purchase group.
3. All TCPL FT capacity turnback requests will be treated on an equitable basis.
4. The percentage turnback of TCPL FT capacity will be applied at the Direct Purchase Agreement level.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 51

5. Written notice to turnback capacity must be received by the Company the earlier of:

(a) Sixty days prior to the expiry date of the current contract.

or

(b) A minimum of one week prior to the deadline specified in TransCanada tariff for FT contract extension.

**EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 52

**APPLICABILITY:**

This rider is applicable to any Applicant who entered into a Gas Purchase Agreement with the Company, prior to April 1, 1999, to sell to the Company a supply of natural gas.

**MONTHLY DIRECT PURCHASE ADMINISTRATION CHARGE:**

<b>Fixed Charge</b>	\$75.00 per month
<b>Account Charge</b>	\$0.21 per month per account

**BUY / SELL PRICE:**

In Buy/Sell Arrangements between the Company and an Applicant, the Company shall buy the Applicants gas at the Company's actual FT-WACOG price determined on a monthly basis in the manner approved by the Ontario Energy Board. For Western Buy/Sell arrangements the FT-WACOG price shall be reduced by pipeline transmission costs.

**FT FUEL PRICE:**

The FT fuel price used to establish the Buy price in Western Buy/Sell arrangements without fuel will be determined monthly based upon the actual FT-WACOG.

**EFFECTIVE DATE:**

To apply to bills rendered for gas delivered on and after October 1, 2014. This rate schedule is effective January 1, 2014 and replaces the identically numbered rate schedule that specifies implementation date, October 1, 2013 and that indicates the Board Order, EB-2013-0295 effective October 1, 2013.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 53



RIDER:

**C**

**GAS COST ADJUSTMENT RIDER**

EFFECTIVE DATE:

January 1, 2014

IMPLEMENT

October

BOARD ORDER:

EB-2012-0459

REPLACING RATE EFFECTIVE:

October 1, 2013

Page 1 of 1

Handbook 54



The following adjustment is applicable to volumes during the period of October 1, 2014 to December 31, 2014.

**Bundled Services**

Rate Class	<u>( ¢/m³ )</u>
Rate 1	(6.5211)
Rate 6	(2.1419)
Rate 9	(0.7776)
Rate 100	(2.1419)
Rate 110	(0.6149)
Rate 115	(0.3543)
Rate 135	(0.0390)
Rate 145	(0.4411)
Rate 170	(0.1383)
Rate 200	(0.2829)

**Unbundled Services**

Rate Class	<u>( ¢/m³ )</u>
Rate 125 - per m³ of contract demand	(3.2527)
Rate 300 - per m³ of contract demand	(13.7590)
Rate 300 (Interruptible)	(0.4500)

RIDER:	<b>E</b>	<b>REVENUE ADJUSTMENT RIDER</b>
--------	----------	---------------------------------

The following adjustment shall be applicable to volumes during the period October 1, 2014 to October 31, 2014.

<b><u>Bundled Services</u></b>	<b>Sales Service</b>	<b>Western Transportation Service</b>	<b>Ontario Transportation Service</b>
Rate Class	( ¢/m <sup>3</sup> )	( ¢/m <sup>3</sup> )	( ¢/m <sup>3</sup> )
Rate 1	(15.1630)	(15.0154)	(15.1279)
Rate 6	(8.0302)	(7.6445)	(7.7572)
Rate 9	(3.6813)	(3.7824)	(3.8229)
Rate 100	(8.0302)	(7.6445)	(7.7572)
Rate 110	(1.0514)	(1.1760)	(1.2336)
Rate 115	(0.2015)	(0.3141)	(0.3695)
Rate 135	(0.1965)	(0.1227)	(0.1466)
Rate 145	(0.2858)	(1.0527)	(1.1360)
Rate 170	(0.3017)	(0.4224)	(0.4898)
Rate 200	(3.0885)	(3.3038)	(3.4079)

<b><u>Unbundled Services</u></b>	<b>Distribution Service</b>
Rate Class	( ¢/m <sup>3</sup> )
Rate 125 - per m <sup>3</sup> of contract demand	(9.0361)
Rate 300 - per m <sup>3</sup> of contract demand	(63.0569)

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 56



The following elevation factors shall be applicable to metered volumes measured by a meter that does not correct for atmospheric pressure.

Zone	Elevation Factor
1	0.9644
2	0.9652
3	0.9669
4	0.9678
5	0.9686
6	0.9703
7	0.9728
8	0.9745
9	0.9762
10	0.9771
11	0.9839
12	0.9847
13	0.9856
14	0.9864
15	0.9873
16	0.9881
17	0.9890
18	0.9898
19	0.9907
20	0.9915
21	0.9932
22	0.9941
23	0.9949
24	0.9958
25	0.9960
26	0.9966
27	0.9975
28	0.9981
29	0.9983
30	0.9992
31	0.9997
32	1.0000
33	1.0017
34	1.0025
35	1.0034
36	1.0051
37	1.0059
38	1.0170

	Rate (excluding HST)
<u>New Account Or Activation</u>	
New Account Charge	\$25.00
Turning on of gas, activating appliances, obtaining billing data and establishing an opening meter reading for new customers in premises where gas has been previously supplied	
Appliance Activation Charge - Commercial Customers Only	\$70.00
Commercial customers are charged an appliance activation charge on unlock and red unlock orders, except on the very first unlock and service unlock at a premise.	
	minimum 1/2 hour work. Total Amount depends on time required
Meter Unlock Charge - Seasonal or Pool Heater	\$70.00
Seasonal for all other revenue classes, or Pool Heater for residential only	
<u>Statement of Account</u>	
Lawyer Letter Handling Charge	\$15.00
Provide the customer's lawyer with gas bill information.	
Statement of Account Charge (for one year history)	\$10.00
<u>Cheques Returned Non-Negotiable Charge</u>	\$20.00
<u>Gas Termination</u>	
Red Lock Charge	\$70.00
Locking meter or shutting off service by closing the street shut-off valve (when work can be performed by Field Collector)	
Removal of Meter	\$280.00
Removing meter by Construction & Maintenance crew	
Cut Off At Main Charge	\$1,300.00
Cutting service off at main by Construction & Maintenance Crew	
Valve Lock Charge	
Shutting off service by closing the street shut-off valve - work performed by Field Investigator	
	\$135.00
- work performed by Construction & Maintenance	
	\$280.00

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 58

Safety Inspection

Inspection Charge \$70.00

For inspection of gas appliances; the Company provides only one inspection free of charge, upon first time introduction of gas to a premise.

Inspection Reject Charge (safety inspection) \$70.00

Energy Board Inspection rejects are billed to the meter installer or homeowner.

Meter Test

Meter Test Charge

When a customer disputes the reading on his/her meter, he/she may request to have the meter tested. This charge will apply if the test result confirms the meter is recording consumption correctly.

Residential meters \$105.00

Non-Residential meters Time & Material  
per Contractor

Street Service Alteration

Street Service Alteration Charge \$32.00

For installation of service line beyond allowable guidelines (for new residential services only)

NGV Rental

NGV Rental Cylinder (weighted average) \$12.00

Other Customer Services (ad-hoc request)

Labour Hourly Charge-Out Rate \$140.00

Cut Off At Main Charge - Commercial & Special Requests custom quoted

Cut Off At Main charges for commercial services and other residential services that involve significantly more work than the average will be custom quoted.

Cut Off At Main Charge - Other Customer Requests \$1,300.00

Other residential Cut Off At Main requests due to demolitions, fires, inactive services, etc. will be charged at the standard COAM rate.

Meter In-Out (Residential Only) \$280.00

Relocate the meter from inside to outside per customer request

Request For Service Call Information \$30.00

Provide written information of the result of a service call as requested by home owners.

Temporary Meter Removal \$280.00

As requested by customers.

Damage Meter Charge \$380.00

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 59

RIDER:	<b>H</b>	<b>BALANCING SERVICE RIDER</b>
--------	----------	--------------------------------

**APPLICABILITY:**

This rider is applicable to any Applicant who enters into Gas Delivery Agreement with the Company under any rate.

**IN FRANCHISE TITLE TRANSFER SERVICE:**

In any Gas Delivery Agreement between the Company and the Applicant, an Applicant may elect to initiate a transfer of natural gas from one of its pools to the pool of another Applicant for the purposes of reducing an imbalance between the Applicant's deliveries and consumption as recorded in its Banked Gas Account or Cumulative Imbalance Account. Elections must be made in accordance with the Company's policies and procedures related to transaction requests under the Gas Delivery Agreement.

The Company will not apply an Administration charge for transfers between pools that have similar Points of Acceptance (i.e. both Ontario or both Western Points of Acceptance). For transfers between pools that have dissimilar Points of Acceptance (i.e. one an Ontario and one a Western Point of Acceptance), the Company will apply the following Administration Charge per transaction to the Applicant transferring the natural gas (i.e. the seller or transferor).

**Administration Charge:** \$169.00 per transaction

Also, the average cost of transportation as per Rider A for the transferred volume is charged to the Applicant with a Western Point of Acceptance for transfers to an Applicant with an Ontario Point of Acceptance. The average cost of transportation as per Rider A for the transferred volume is remitted to the Applicant with a Western Point of Acceptance for transfers from an Applicant with an Ontario Point of Acceptance.

**ENHANCED TITLE TRANSFER SERVICE:**

In any Gas Delivery Agreement between the Company and the Applicant, the Applicant may elect to initiate a transfer of natural gas between the Company and another utility, regulated by the Ontario Energy Board, at Dawn for the purposes of reducing an imbalance between the customer's deliveries and consumption within the Enbridge Gas Distribution franchise areas. The ability of the Company to accept such an election may be constrained at various points in time for customers obtaining services under any rate other than Rate 125 or 300 due to operational considerations of the Company.

The cost for this service is separated between an Administration Charge that is applicable to all Applicants and a Bundled Service Charge that is only applicable to Applicants obtaining services under any rate other than Rate 125 or 300.

**Administration Charge:**  
Base Charge \$50.00 per transaction  
Commodity Charge \$0.5613 per 10<sup>3</sup>m<sup>3</sup>

**Bundled Service Charge:**  
The Bundled Service Charge shall be equal to the absolute difference between the Eastern Zone and Southwest Zone Firm Transportation tolls approved by the National Energy Board for TCPL at a 100% Load Factor.

Also, the average cost of transportation as per Rider A for the transferred volume is charged to the Applicant with a Western Point of Acceptance for transfers to another party. The average cost of transportation as per Rider A for the transferred volume is remitted to the Applicant with a Western Point of Acceptance for transfers from another party.

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 60



***GAS IN STORAGE TITLE TRANSFER:***

An Applicant that holds a contract for storage services under Rate 315 or 316 may elect to initiate a transfer of title to the natural gas currently held in storage between the storage service and another storage service held by the Applicant, or any other Applicant that has contracted with the Company for storage services under Rate 315 or 316. The service will be provided on a firm basis up to the volume of gas that is equivalent to the more restrictive firm withdrawal and injection parameters of the two parties involved in the transfer. Transfer of title at rates above this level may be done on at the Company's discretion.

For Applicants requesting service between two storage service contracts that have like services, each party to the request shall pay an Administration Charge applicable to the request. Services shall be considered to be alike if the injection and deliverability rate at the ratchet levels in effect at the time of the request are the same and both services are firm or both services are interruptible. In addition to like services, the Company, at its sole discretion based on operational conditions, will also allow for the transfer of gas from a storage service contract that has a level of deliverability that is higher than the level of deliverability of the storage service contract the gas is being transferred to with only the Administration Charge being applicable to each party.

In addition to the Administration Charge, Applicants requesting service between two storage service contracts not addressed in the preceding paragraph would be subject to the injection and withdrawal charges specified in their contracts.

**Administration Charge:**

\$25.00 per transaction

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 2 of 2
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 61



Supporting Documentation  
Final Rate Order: EB-2012-0459

## DOCUMENTATION FOR WORKING PAPERS SUPPORTING THE FINAL RATE ORDER: EB-2012-0459

The attached working papers provide support for the Rate Handbook filed as Appendix B to the Draft Final Rate Order. The Rate Handbook reflects the Ontario Energy Board (the “Board”) Final Decision dated July 17, 2014 under docket EB-2012-0459.

The rates shown in the Rate Handbook are designed to recover the revenue requirement stemming from the EB-2012-0459 Final Decision and incorporate the October 1, 2013 (EB-2013-0295) rates as the base rates. As per the Minimum Filing Requirements, October 1, 2013 QRAM rates were the most recent rates approved by the Board at the time Enbridge Gas Distribution Inc. (“Enbridge” and / or the “Company”) filed its 2014 rates application. The Company is proposing to implement the Final Rate Order on October 1, 2014. The rates shown in the Rate Handbook that is part of the rate order package will be immediately superseded by the October 1, 2014 QRAM rates.

The EB-2012-0459 Final Decision results in a revenue sufficiency of \$62.1 million as outlined in Appendix A, Schedule 2, page 1, line 28. The impact on revenues is as follows:

	(\$'000)	Reference: Final Rate Order
Revenue at Existing Rates (EB-2013-0295)	2,500.2	H2, T2, S1, Including DPAC
Revenue Requirement (EB-2012-0459 Final)	<u>2,438.1</u>	H2, T2, S1, Including DPAC
Gross Revenue Sufficiency	62.1	

The working papers are laid out as follows:

H2: Design of Rates using Fully Allocated Cost Study (FACS) shown at G2  
G2: Fully Allocated Cost Study (FACS) using 2014 Board approved methodology

### Description of H2 Exhibits

The rates shown in the H2 exhibits are designed to recover the revenue requirement in the EB-2012-0459 Final Decision using the fully allocated cost study as a guide.

All exhibits in the H2 series follow the same format as in previous rate filings and rate orders and are listed below:

- a) Tab 1, Schedule 1 of this exhibit summarizes, by rate class, and rate component, the revenues at existing base rates (EB-2013-0295) QRAM and 2014 Final rates found in EB-2012-0459. The forecast of billed revenues at 2014 base rates (EB-2013-0295) is shown in columns 1 through 5. The billed revenues at the 2014 Final rates are shown in columns 11 through 15.

The net change in revenue, or the revenue deficiency/sufficiency, by component, is shown in columns 6 to 10. The total in column 10 indicates the forecast revenue sufficiency that will be recovered from billed revenues. Schedule 2 displays the revenue requirement, unit rates and associated volumes by rate class and component.

- b) The Tab 2 schedule summarizes the revenues shown in Schedule 1 and presents the unbilled revenues at EB-2013-0295 base rates and 2014 Final rates to yield calendar year revenues.
- c) The schedules at Tab 3 compares the unit rates from EB-2013-0295 Base to the 2014 Final unit rates.
- d) Exhibits under Tab 4 show the derivation of gas supply commodity, gas supply load balancing rates and transportation rates from the cost allocated to the rate classes in the FACS which is found at Exhibit G2. The derivation of the Seasonal credits is found at page 3.
- e) The schedules under Tab 5 show the detailed revenue calculations by rate class.
- f) Annual bill comparisons indicating the impact of the 2014 Final rates on typical customers relative to the base EB-2013-0295 rates are shown at Tab 7, Schedule 1. Table 1 below provides a summary of the average rate impact by rate class. Rate impacts for customers taking service under bundled rates are expressed on a T-service basis (i.e. total bill excluding gas supply charges). Rate impacts for customers taking unbundled rates are expressed on a delivery rate basis.

Table 1: Final 2014 Average Rate Impacts

<u>Rate Class</u>	<u>T-Service Rate Impacts</u>
1	-3.5%
6	-3.2%
9	-2.2%
100*	-12.2%
110	-1.8%
115	-0.6%
135	-0.5%
145	-1.4%
170	-0.9%
200	-3.0%
Delivery Rate Impact	
125	-11.0%
300	-2.0%

\*Impact from Sufficiency and Rate 100 re-design

Rider D – Site Restoration Costs

As per the EB-2012-0459 Final Decision, the Company is required to refund to customers approximately \$379.8 million in Site Restoration Costs ("SRC") from 2014 to 2018. The level of site restoration costs to be refunded in 2014 is approximately \$96.8 million as outlined in Appendix A, Schedule 1. Attachment A, pages 1-3 to these working papers depict the derivation of Rider D unit rates for 2014. Given that the effects from the EB-2012-0459 Final Rate Order will not be implemented until October 1, 2014, the Company will refund to customers on a prospective basis from October 1, 2014 to December 31, 2014 the 2014 SRC amount of \$96.8 million. To accomplish this, the Rider D unit rates have been developed in a two part approach.

Page 1 of Attachment A outlines the allocation of the \$96.8 million to the customer rate classes in lines 1 to 4.

Page 1 of Attachment A shows at lines 5 to 8 the Part 1 unit rates which would be applicable from January to December 2014 if the Rider D was in effect on January 1, 2014. The annual unit rates were derived by taking the allocated amount of refund to each customer class divided by the forecast volumes for January to December 2014 by rate class.

Page 2 of Attachment A at lines 1 to 4, shows the credit amount of Rider D that would have been refunded from January 2014 to September 2014. This is derived by taking the unit rates derived in Part 1 and applying them to the forecast volumes from January to September 2014. This results in approximately \$74 million of the total 2014 SRC of \$96.8M that would have been given back in January to September 2014.

Lines 5 to 8 on Page 2 of Attachment A shows the development of the Part 11 unit rates. The \$74.0 million is divided by the forecast volumes from October to December 2014 to derive the Part 11 unit rates.

Page 3 of Attachment 1 sum the Part 1 unit rates from Page 1 with the Part 11 unit rates on Page 2 to derive the unit rates for Rider D which will be applicable from October to December 2014. These unit rates can be found in the Rate Handbook under Rider D – Site Restoration Cost Clearance and will be applied to customers' consumption from October to December 2014.

The Table 2 below depicts the average annual rate impacts from the 2014 Final Rates inclusive of the SRC clearance. Detailed annual bill impacts including the SRC amounts can be found at Exhibit H2, Tab 7, Schedule 1 to these working papers.

Table 2: Final 2014 Average Rate Impacts Inclusive of SRC

1	-10.5%
6	-7.2%
9	-3.2%
100	-16.9%
110	-4.1%
115	-2.1%
135	-0.8%
145	-3.2%
170	-1.7%
200	-3.9%

Delivery Rate Impact

125	-19.0%
300	-16.0%

## Rider E

The implementation of the EB-2012-0459 Final Rates in October 2014 necessitates the need for a Rider E- One Time Billing Adjustment. The explanation and derivation of Rider E can be found at Appendix C.

### Description of Cost Allocation (G2) Exhibits

The G2 exhibits, also referred to as the Fully Allocated Cost Study (FACS), allocate the test year revenue requirement to the customer rate classes.

All G2 series exhibits have been updated to reflect the Impact Statement 1 filed at EB-2012-0459 Exhibit M1, Tab 1, Schedule 2 and the Final Rate Order.

The cost of service total of \$2,438.1 million shown at G2/T2/S1/P1/L4/C1 equals revenues at existing rates of \$2,498.5 million (Appendix A/S2/P1/L29/C5), plus DPAC charges minus a net sufficiency in the amount of \$62.1 million (Appendix A/S2/P1/L30/C5).

Though the FACS was not updated at the time of the filing of Impact Statement 1, the prescribed changes in Impact Statement 1 are reflected in this Final Rate Order.

In its Impact Statement 1 filing, the Company made changes in relation to:

- a) An update to the GTA information and related costs to match the last updated costs resident within the Board Approved GTA LTC proceeding.
- b) The impact of updating for corrected lag day information as identified in Exhibit I.B18.EGDI.EP22 and within TCU3.21.

The updated G2 exhibits in this filing reflect those changes, as well as the following further changes resulting from the Final Rate Order:

- a) The Board Decision on allocation of costs to Rate 125 customers, specifically concerning XHP assets. For the Final Rate Order, pipelines under 6" are no longer allocated to Rate 125.
- b) Impacts from changes to the SRC refund and SRC provision
- c) An increase to Other Revenue
- d) The addition of two customers and associated volumes and Gas Costs

The sufficiency at the Updated Filing (2013-11-22) was \$31.2 million. Adjustments from Impact Statement 1 totaled \$2.0 million, to bring the sufficiency to \$33.2 million. Adjustments from the Decision total \$28.9 million. Therefore,

total adjustments to the FACS Updated Filing from Impact Statement 1 and the Decision are \$30.9 million.

For the Final Rate Order, adjustments were made for Return & Taxes, Depreciation, and Other Revenue, gas costs and revenues resulting in a \$62.1 million sufficiency as follows:

Sufficiency / (Deficiency) at Updated Filing	31.2
Adjustment from Impact Statement 1 (M1)	2.0
Sufficiency / (Deficiency) at Impact Statement 1	33.2
Adjustment from Final Rate Order	28.9
Sufficiency / (Deficiency) From Final Rate Order	62.1
Sufficiency at Updated Filing	31.2
Adjustments to Return and Taxes <sup>(1)</sup>	14.3
Adjustments to Net Investments <sup>(1)</sup>	16.5
Adjustments to Gas Supply	(0.4)
Adjustments to Revenues	0.5
Deficiency/Sufficiency outcome to be Recovered in Rates Effective Jan. 01, 2014	62.1

Notes:

1) The adjustments reflect amounts in the Final Rate Order Column of Tables 2 and 3 below.

The adjustments to Rate Base, Net Investments, Other Revenue, Gas Costs, and Return and Taxes reflect the specific impacts of the Board Decision.

The following three tables illustrate how the adjustments were made in the FACS to capture sufficiency/deficiency consequences from Impact Statement 1 and the Final Rate Order.

Since the FACS was not updated for Impact Statement 1, only the net adjustment made for the Final Rate Order is expressed in the tables below. Any change prescribed in the Impact Statement 1 is embedded therein.

Table 1: Rate Base Adjustments to Plant, Equipment and Working Capital Allowance

	Item	Final Rate Order	Reference
1.0	Distribution Plant <sup>(1)</sup>	23.6	G2/T3/S1/P1/L2/C1
2.0	General Plant	0.0	G2/T3/S1/P1/L3/C1
3.0	Working Capital Allow. <sup>(2)</sup>	(34.2)	G2/T3/S1/P1/L5/C1
4.0	Total	(10.6)	

Notes:

- 1) The impact on rate base and accumulated depreciation from changes to the SRC refund and the SRC provision
- 2) The impact of corrected lag day information

Table 2: Adjustments to Net Investments

	Item	Final Rate Order	Reference
1.1	Depreciation <sup>(1)</sup>	14.3	G2/T3/S3/P1/L1.1/C1
1.0	Total Investments	14.3	G2/T3/S3/P1/L1/C1
2.1	Late Payment Penalties	1.2	G2/T3/S3/P1/L2.4/C1
2.2	Customer Accounting Charge	1.0	G2/T3/S3/P1/L2.6/C1
2.0	Total Other Revenue	2.2	G2/T3/S3/P1/L2/C1
3.0	Total	16.5	

Notes:

- (1) The impact on Depreciation from changes to the SRC provision
- (2) The impact of a \$2.2 million increase in Other Revenue is prorated between Late Payment Penalties and Customer Accounting charges

Table 3: Adjustments to Return and Taxes

	Item	Final Rate Order	Reference
1.0	Return & Taxes	(14.0)	G2/T5/S3/P1/L6/C3
2.0	Tecumseh Return & Taxes	(0.3)	G2/T7/S3/P1/L1
3.0	Total	(14.3)	

The G2 exhibits provided in this filing follow the same format as in previous rate filings or rate orders:

- a) Tab 2 exhibits provide a summary of the FACS results. They outline the allocation of the proposed revenue requirement, return on the allocated rate base and the revenue to cost ratio by rate class.
- b) Tab 3 exhibits functionalize rate base, working capital, net investment, and O&M costs into similar operating functions to facilitate identification of costs that are associated with a distinct aspect of the Company. The functionalization of costs allows for consistent treatment of similar costs.
- c) Tab 4 exhibits classify the functionalized costs into categories that vary between rate classes by an identifiable factor or allocator. In this step the costs are classified to three general cost groups based on whether they vary with volumetric demands, peak demands, or other customer specific demands. The costs are further sub-classified within these three broad categories of classification when required.
- d) Tab 5 exhibits allocate the classified cost to each customer rate class based on allocation factors that are referenced on the exhibits.



- e) Tab 6 exhibits provide rate base, working capital and net investment functionalization factors, classify transportation and storage costs and gas costs to operations, and provide cost of service allocation factors and allocation percentages.
- f) Tab 7 exhibits provide functionalization and classification of costs for Tecumseh Gas. These costs are then used to charge back storage costs to Enbridge Gas Distribution's in-franchise customers and to derive ex-franchise storage rates.

SITE RESTORATION CREDIT ALLOCATION  
DECEMBER 31, 2014

(thousand dollars)

ITEM NO.	DESCRIPTION	Col. 1 SITE RESTORATION CREDIT	Col. 2 RATE 1	Col. 3 RATE 6	Col. 4 RATE 9	Col. 5 RATE 100	Col. 6 RATE 110	Col. 7 RATE 115	Col. 8 RATE 125	Col. 9 RATE 135	Col. 10 RATE 145	Col. 11 RATE 170	Col. 12 RATE 200	Col. 13 RATE 300	Col. 14 RATE 300 Int
<b>DISTRIBUTION FACILITIES</b>															
1.1	Delivery Demand TP	11,116	5,224	4,373	0	0	221	149	961	0	42	29	116	2	0
1.2	Delivery Demand HP	6,472	3,364	2,816	0	0	142	96	0	0	27	19	0	1	6
1.3	Delivery Demand LP	24,758	12,981	10,867	0	0	550	156	0	1	104	73	0	4	24
1.4	Cust. Rel Plant	21,419	19,755	1,660	0	0	2	0	0	0	1	0	0	0	0
1	Total Mains	63,765	41,324	19,716	1	0	915	400	961	2	173	121	116	6	30
2.	Services	32,799	29,146	3,547	0	0	28	10	6	5	15	40	0	0	1
3.	Storage Facilities and Measurement and Regulations	285	197	79	0	0	3	1	2	0	1	1	1	0	0
4.	Total Site Restoration Credit	96,849	70,667	23,341	1	0	946	411	969	8	189	162	116	6	31

PART I

DETERMINATION OF SITE RESTORATION CREDIT CLEARANCE TO CUSTOMERS  
FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

(thousand dollars)

ITEM NO.	DESCRIPTION	Col. 1 SITE RESTORATION CREDIT/ TOTAL	Col. 2 RATE 1	Col. 3 RATE 6	Col. 4 RATE 9	Col. 5 RATE 100	Col. 6 RATE 110	Col. 7 RATE 115	Col. 8 RATE 125	Col. 9 RATE 135	Col. 10 RATE 145	Col. 11 RATE 170	Col. 12 RATE 200	Col. 13 RATE 300	Col. 14 RATE 300 Int
5.	Total Site Restoration Credit Clearance to Customers (\$ '000)	96,849	70,667	23,341	1	0	946	411	969	8	189	162	116	6	31
6.	Delivery Volume from January to December (10 <sup>3</sup> m <sup>3</sup> )	11,159,010	4,621,279	4,570,174	630	0	617,636	470,990	-	56,500	164,010	462,904	164,887	-	30,000
7.	Contract Demand from January to December (10 <sup>3</sup> m <sup>3</sup> )	-	-	-	-	-	-	-	119,224	-	-	-	-	187	-
8.	Credit to Customers (c/m <sup>3</sup> )	-	1.5292	0.5107	0.1944	0.0000	0.1532	0.0873	0.8132	0.0140	0.1151	0.0350	0.0704	3.4398	0.1038

**PART II**  
**DETERMINATION OF SITE RESTORATION CREDIT CLEARANCE TO CUSTOMERS**  
**FROM JANUARY 1, 2014 TO SEPTEMBER 30, 2014**

ITEM NO.	DESCRIPTION	SITE RESTORATION CREDIT/ TOTAL	RATE 1	RATE 6	RATE 9	RATE 100	RATE 110	RATE 115	RATE 125	RATE 135	RATE 145	RATE 170	RATE 200	RATE 300	RATE 300 Int
1.	Total Site Restoration Credit Clearance to Customers (\$ '000)	74,002	54,096	17,776	1	0	710	310	727	5	140	121	87	5	24
2.	Delivery Volume from January to September (10 <sup>3</sup> m <sup>3</sup> )	8,487,290	3,537,600	3,480,454	472	0	463,784	354,888	-	36,264	121,203	345,688	123,855	-	23,081
3.	Contract Demand from January to September (10 <sup>3</sup> m <sup>3</sup> )	-	-	-	-	-	-	-	89,418	-	-	-	-	140	-
4.	Credit to Customers (c/m <sup>3</sup> )	-	1.5292	0.5107	0.1944	0.0000	0.1532	0.0873	0.8132	0.0140	0.1151	0.0350	0.0704	3.4398	0.1038

Note: (1) For Rate 125 and Rate 300, (Line 3 x Line 4) / 100. For all the other rates, (Line 2 x Line 4) / 100

**PART II**  
**DETERMINATION OF SITE RESTORATION CREDIT CLEARANCE TO CUSTOMERS**  
**CREDITS FROM JANUARY 1 TO SEPTEMBER 30, 2014 TO BE CLEARED DURING OCTOBER 1 TO DECEMBER 31, 2014**

ITEM NO.	DESCRIPTION	SITE RESTORATION CREDIT/ TOTAL	RATE 1	RATE 6	RATE 9	RATE 100	RATE 110	RATE 115	RATE 125	RATE 135	RATE 145	RATE 170	RATE 200	RATE 300	RATE 300 Int
5.	Total Site Restoration Credit Clearance to Customers (\$ '000)	74,002	54,096	17,776	1	0	710	310	727	5	140	121	87	5	24
6.	Delivery Volume from October to December (10 <sup>3</sup> m <sup>3</sup> )	2,671,720	1,083,679	1,089,720	158	0	153,852	116,102	-	20,235	42,807	117,216	41,033	-	6,919
7.	Contract Demand from October to December (10 <sup>3</sup> m <sup>3</sup> )	-	-	-	-	-	-	-	29,806	-	-	-	-	47	-
8.	Credit to Customers (c/m <sup>3</sup> )	-	4.9919	1.6312	0.5832	0.0000	0.4617	0.2670	2.4395	0.0251	0.3260	0.1033	0.2125	10.3193	0.3462

**DETERMINATION OF SITE RESTORATION CREDIT CLEARANCE TO CUSTOMERS**  
**CREDITS FROM JANUARY 1 TO DECEMBER 31, 2014 TO BE CLEARED DURING OCTOBER 1 TO DECEMBER 31, 2014**

ITEM NO.	DESCRIPTION	RATE 1	RATE 6	RATE 9	RATE 100	RATE 110	RATE 115	RATE 125	RATE 135	RATE 145	RATE 170	RATE 200	RATE 300	RATE 300 Int.
Part I	January to December Credit to Customers to be Cleared during January to December (£/m3)	1.5292	0.5107	0.1944	0.0000	0.1532	0.0873	0.8132	0.0140	0.1151	0.0350	0.0704	3.4398	0.1038 (1)
Part II	January to September Credit to Customers to be Cleared during October to December (£/m3)	4.9919	1.6312	0.5832	0.0000	0.4617	0.2670	2.4395	0.0251	0.3260	0.1033	0.2125	10.3193	0.3462 (2)
<b>Part I + Part II</b>	<b>January to December Credit to Customers to be Cleared during October to December (£/m3)</b>	<b>6.5211</b>	<b>2.1419</b>	<b>0.7776</b>	<b>0.0000</b>	<b>0.6149</b>	<b>0.3543</b>	<b>3.2527</b>	<b>0.0390</b>	<b>0.4411</b>	<b>0.1383</b>	<b>0.2829</b>	<b>13.7590</b>	<b>0.4500</b>

Notes: (1) Line 8 from Page 1  
(2) Line 8 from Page 2

**REVENUE COMPARISON - CURRENT METHODOLOGY vs PROPOSED METHODOLOGY BY RATE CLASS AND COMPONENT (\$000)**

ITEM NO.	RATE NO.	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	Col. 14	Col. 15
		REVENUE - EB-2013-0295 OCT Q4 RATES			(SUFFICIENCY) / DEFICIENCY			REVENUE - PROPOSED EB-2012-0459 FINAL RATES								
		DISTRIBTN	TRANSPORT	GAS SUPPLY LOAD BAL	COMMODITY	TOTAL	DISTRIBTN	TRANSPORT	GAS SUPPLY LOAD BAL	COMMODITY	TOTAL	DISTRIBTN	TRANSPORT	GAS SUPPLY LOAD BAL	COMMODITY	TOTAL
1.	1	756,881	199,547	41,791	508,285	1,506,505	(23,587)	247	(11,904)	(314)	(35,558)	733,294	199,795	29,887	507,971	1,470,947
2.	6	335,243	162,253	34,168	363,393	895,057	(9,332)	201	(9,489)	(565)	(19,185)	325,911	162,454	24,679	362,828	875,871
3.	9	90	25	0	65	181	(3)	0	0	0	(3)	88	25	0	65	178
4.	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	110	12,601	7,400	958	11,269	32,228	(343)	9	(458)	11	(781)	12,258	7,409	500	11,280	31,447
6.	115	5,380	683	229	110	6,402	(144)	1	(48)	0	(191)	5,236	684	181	110	6,211
7.	125	10,877	0	0	0	10,877	(1,197)	0	0	0	(1,197)	9,680	0	0	0	9,680
8.	135	918	1,111	(476)	148	1,700	(19)	1	0	(0)	(18)	899	1,112	(476)	147	1,682
9.	145	3,500	1,934	(570)	2,720	7,584	(99)	2	(58)	12	(142)	3,401	1,937	(627)	2,731	7,441
10.	170	3,858	2,482	(5,102)	4,563	5,801	(109)	3	(93)	4	(194)	3,749	2,485	(5,195)	4,567	5,607
11.	200	4,058	5,732	688	15,103	25,581	(73)	7	(307)	15	(358)	3,986	5,739	381	15,118	25,223
12.	300	166	0	0	0	166	(13)	0	0	0	(13)	154	0	0	0	154
13.	SUB-TOTAL	1,133,572	381,167	71,688	905,656	2,492,082	(34,918)	473	(22,357)	(837)	(57,640)	1,098,654	381,639	49,331	904,818	2,434,442
14.	STORAGE	1,758	0	0	0	1,758	(4)	0	0	0	(4)	1,754	0	0	0	1,754
15.	DPAC	1,597	0	0	0	1,597	0	0	0	0	0	1,597	0	0	0	1,597
16.	TOTAL	1,136,927	381,167	71,688	905,656	2,495,438	(34,922)	473	(22,357)	(837)	(57,644)	1,102,005	381,639	49,331	904,818	2,437,793

**PROPOSED VOLUMES AND REVENUE RECOVERY BY RATE CLASS (\$000)**

ITEM NO.	RATE NO.	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
		VOLUMES 10 <sup>3</sup> m <sup>3</sup>	DISTRIBUTION REVENUES \$000	UNIT RATE ¢/m <sup>3</sup>	VOLUMES 10 <sup>3</sup> m <sup>3</sup>	GAS SUPPLY TRANSPORTATION REVENUES \$000	UNIT RATE ¢/m <sup>3</sup>	VOLUMES 10 <sup>3</sup> m <sup>3</sup>	GAS SUPPLY LOAD BALANCING REVENUES \$000	UNIT RATE ¢/m <sup>3</sup>	VOLUMES 10 <sup>3</sup> m <sup>3</sup>	GAS SUPPLY COMMODITY REVENUES \$000	UNIT RATE ¢/m <sup>3</sup>	** TOTAL REVENUES \$000
1.	1	4,621,279	733,294	15.87	4,296,645	199,795	4.65	4,621,279	29,887	0.65	4,131,122	507,971	12.30	1,470,947
2.	6	4,570,174	325,911	7.13	3,493,615	162,454	4.65	4,570,174	24,679	0.54	2,944,674	362,828	12.32	875,871
3.	9	630	88	13.91	534	25	4.65	630	0	0.01	534	65	12.25	178
4.	100	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0
5.	110	617,636	12,258	1.98	159,341	7,409	4.65	617,636	500	0.08	92,081	11,280	12.25	31,447
6.	115	470,990	5,236	1.11	14,700	684	4.65	470,990	181	0.04	900	110	0.00	6,211
7.	125	0	9,680	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,680
8.	135	56,500	899	1.59	23,916	1,112	4.65	56,500	(476)	(0.84)	1,200	147	12.29	1,682
9.	145	164,010	3,401	2.07	41,647	1,937	4.65	164,010	(627)	(0.38)	22,012	2,731	12.41	7,441
10.	170	462,904	3,749	0.81	53,449	2,485	4.65	462,904	(5,195)	(1.12)	37,283	4,567	12.25	5,607
11.	200	164,887	3,986	2.42	123,412	5,739	4.65	164,887	381	0.23	123,412	15,118	12.25	25,223
12.	300	30,000	154	0.00	0	0	0.00	0	0	0.00	0	0	0.00	154
13	SUB-TOTAL	11,159,010	1,098,654	9.85	8,207,259	381,639	4.65	11,129,010	49,331	0.44	7,353,218	904,818	12.31	2,434,442
14.	STORAGE	N/A	1,754	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	N/A	1,754
15.	DPAC	N/A	1,597	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	N/A	1,597
16.	TOTAL	11,159,010	1,102,005	9.85	8,207,259	381,639	4.65	11,129,010	49,331	0.44	7,353,218	904,818	12.31	2,437,793

\*\* Total Revenue includes T-Service

FISCAL YEAR REVENUE COMPARISON - CURRENT REVENUE vs PROPOSED REVENUE BY RATE CLASS

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
		<u>REVENUE - EB-2013-0295 OCT Q4 RATES</u>			<u>REVENUE -PROPOSED EB-2012-0459 FINAL RATES</u>			
Item No.	Rate No.	Revenue (\$000)	Unbilled Revenue (\$000)	Total (\$000)	Proposed Revenue (\$000)	Unbilled Revenue (\$000)	Total (\$000)	Total Difference (\$000)
1.	1	1,506,505	2,131	1,508,636	1,470,947	(795)	1,470,153	(38,483)
2.	6	895,057	2,732	897,788	875,871	1,269	877,140	(20,648)
3.	9	181	0	181	178	0	178	(3)
4.	100	0	0	0	0	0	0	0
5.	110	32,228	33	32,261	31,447	7	31,454	(807)
6.	115	6,402	16	6,418	6,211	16	6,227	(192)
7.	125	10,877	0	10,877	9,680	0	9,680	(1,197)
8.	135	1,700	(2)	1,698	1,682	(2)	1,681	(18)
9.	145	7,584	(152)	7,431	7,441	(159)	7,282	(150)
10.	170	5,801	(39)	5,762	5,607	(41)	5,566	(196)
11.	200	25,581	0	25,581	25,223	0	25,223	(358)
12.	300	166	0	166	154	0	154	(13)
13.	SUB-TOTAL	2,492,082	4,719	2,496,801	2,434,442	295	2,434,737	(62,064)
14.	STORAGE	1,758	0	1,758	1,754	0	1,754	(4)
15.	DPAC	1,597	0	1,597	1,597	0	1,597	0
16.	TOTAL	2,495,438	4,719	2,500,156	2,437,793	295	2,438,088	(62,068)

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS

		Col. 1	Col. 2		Col. 3	Col. 4	Col. 5
Item No.	Rate No.		Rate Block		EB-2013-0295	Rate Change	Final
			m³		cents *	cents *	EB-2012-0459 cents *
RATE 1							
1.01		Customer Charge			\$20.00	\$0.00	\$20.00
1.02		Delivery Charge	first	30	7.2856	(0.5709)	6.7147
1.03			next	55	6.8163	(0.5341)	6.2822
1.04			next	85	6.4485	(0.5053)	5.9433
1.05			over	170	6.1746	(0.4838)	5.6908
1.06		Gas Supply Load Balancing			0.9043	(0.2576)	0.6467
1.07		Gas Supply Transportation			4.6443	0.0058	4.6500
1.08		Gas Supply Commodity - System			12.3038	(0.0076)	12.2962
1.09		Gas Supply Commodity - Buy/Sell			12.2785	(0.0062)	12.2723
RATE 6							
2.01		Customer Charge			\$70.00	\$0.00	\$70.00
2.02		Delivery Charge	First 500		7.2760	(0.3374)	6.9386
2.03			Next 1050		5.5622	(0.2579)	5.3043
2.04			Next 4500		4.3623	(0.2023)	4.1600
2.05			Next 7000		3.5910	(0.1665)	3.4245
2.06			Next 15250		3.2486	(0.1507)	3.0979
2.07			Over 28300		3.1626	(0.1467)	3.0159
2.08		Gas Supply Load Balancing			0.7476	(0.2076)	0.5400
2.09		Gas Supply Transportation			4.6443	0.0058	4.6500
2.10		Gas Supply Commodity - System			12.3407	(0.0192)	12.3215
2.11		Gas Supply Commodity - Buy/Sell			12.3155	(0.0180)	12.2975
RATE 9							
3.01		Customer Charge			\$235.95	\$0.00	\$235.95
3.02		Delivery Charge	first	20000	10.7735	(0.4384)	10.3352
3.03			over	20000	10.0844	(0.4104)	9.6740
3.04		Gas Supply Load Balancing			0.0000	0.0145	0.0145
3.05		Gas Supply Transportation			4.6443	0.0058	4.6500
3.06		Gas Supply Commodity - System			12.2379	0.0119	12.2498
3.07		Gas Supply Commodity - Buy/Sell			12.2127	0.0131	12.2258
RATE 100							
4.01		Customer Charge			\$122.01	\$0.00	\$122.01
4.02		Demand Charge (Cents/Month/m³)			8.1900	27.8100	36.0000
4.03		Delivery Charge	first	14,000	5.0951	(5.0951)	0.0000
4.04			next	28,000	3.7361	(3.7361)	0.0000
4.05			over	42,000	3.1771	(3.1771)	0.0000
4.06		Gas Supply Load Balancing			0.4948	0.0452	0.5400
4.07		Gas Supply Transportation			4.6443	0.0058	4.6500
4.08		Gas Supply Commodity - System			12.2125	0.1090	12.3215
		Gas Supply Commodity - Buy/Sell			12.1977	0.0998	12.2975
RATE 110							
5.01		Customer Charge			\$587.37	\$0.00	\$587.37
5.02		Demand Charge (Cents/Month/m³)			22.9100	0.0000	22.9100
5.03		Delivery Charge	first	1,000,000	0.5834	(0.0556)	0.5278
5.04			over	1,000,000	0.4334	(0.0556)	0.3778
5.05		Gas Supply Load Balancing			0.1552	(0.0741)	0.0810
5.06		Gas Supply Transportation			4.6443	0.0058	4.6500
5.07		Gas Supply Commodity - System			12.2379	0.0119	12.2498
5.08		Gas Supply Commodity - Buy/Sell			12.2127	0.0131	12.2258

NOTE : \* Cents unless otherwise noted.



SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS (con't)

Item No.	Rate No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
			<u>Rate Block</u> m <sup>3</sup>	<u>EB-2013-0295</u> cents *	<u>Rate Change</u> cents *	<u>Final</u> <u>EB-2012-0459</u> cents *
		<b>RATE 115</b>				
1.01		Customer Charge		\$622.62	\$0.00	\$622.62
1.02		Demand Charge (Cents/Month/m <sup>3</sup> )		24.3600	0.0000	24.3600
1.03		Delivery Charge	first 1,000,000	0.2104	(0.0305)	0.1799
1.04			over 1,000,000	0.1104	(0.0305)	0.0799
1.05		Gas Supply Load Balancing		0.0487	(0.0103)	0.0384
1.06		Gas Supply Transportation		4.6443	0.0058	4.6500
1.07		Gas Supply Commodity - System		12.2379	0.0119	12.2498
1.08		Gas Supply Commodity - Buy/Sell		12.2127	0.0131	12.2258
		<b>RATE 125</b>				
2.01		Customer Charge		500.00	\$ -	\$ 500.00
2.02		Delivery Charge (Cents/Month/m <sup>3</sup> of Contract Dmnd)		9.0982	(1.0040)	8.0942
		<b>RATE 135</b>	<b>DEC - MAR</b>			
3.00		Customer Charge		\$115.08	\$0.00	\$115.08
3.01		Delivery Charge	first 14,000	6.7006	(0.0335)	6.6670
3.02			next 28,000	5.5006	(0.0335)	5.4670
3.03			over 42,000	5.1006	(0.0335)	5.0670
3.04		Gas Supply Load Balancing		0.0000	0.0000	0.0000
3.05		Gas Supply Transportation		4.6443	0.0058	4.6500
3.06		Gas Supply Commodity - System		12.3003	(0.0123)	12.2880
3.07		Gas Supply Commodity - Buy/Sell		12.2750	(0.0109)	12.2641
		<b>RATE 135</b>	<b>APR - NOV</b>			
3.08		Customer Charge		\$115.08	\$0.00	\$115.08
3.09		Delivery Charge	first 14,000	2.0006	(0.0335)	1.9670
3.10			next 28,000	1.3006	(0.0335)	1.2670
3.11			over 42,000	1.1006	(0.0335)	1.0670
3.12		Gas Supply Load Balancing		0.0000	0.0000	0.0000
3.13		Gas Supply Transportation		4.6443	0.0058	4.6500
3.14		Gas Supply Commodity - System		12.3003	(0.0123)	12.2880
3.15		Gas Supply Commodity - Buy/Sell		12.2750	(0.0109)	12.2641
		<b>RATE 145</b>				
4.00		Customer Charge		\$123.34	\$0.00	\$123.34
4.01		Demand Charge (Cents/Month/m <sup>3</sup> )		8.2300	-	8.2300
4.02		Delivery Charge	first 14,000	2.8008	(0.0604)	2.7404
4.03			next 28,000	1.4418	(0.0604)	1.3814
4.04			over 42,000	0.8828	(0.0604)	0.8224
4.05		Gas Supply Load Balancing		0.1853	(0.0352)	0.1501
4.06		Gas Supply Transportation		4.6443	0.0058	4.6500
4.07		Gas Supply Commodity - System		12.3550	0.0536	12.4086
4.08		Gas Supply Commodity - Buy/Sell		12.3298	0.0549	12.3847
		<b>RATE 170</b>				
5.00		Customer Charge		\$279.31	\$0.00	\$279.31
5.01		Demand Charge (Cents/Month/m <sup>3</sup> )		4.0900	0.0000	4.0900
5.02		Delivery Charge	first 1,000,000	0.4858	(0.0235)	0.4623
5.03			over 1,000,000	0.2858	(0.0235)	0.2623
5.04		Gas Supply Load Balancing		0.1034	(0.0201)	0.0833
5.05		Gas Supply Transportation		4.6443	0.0058	4.6500
5.06		Gas Supply Commodity - System		12.2379	0.0119	12.2498
5.07		Gas Supply Commodity - Buy/Sell		12.2127	0.0131	12.2258

NOTE : \* Cents unless otherwise noted.

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS (con't)

Rate No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		<u>Rate Block</u> m <sup>3</sup>	<u>EB-2013-0295</u> cents *	<u>Rate Change</u> cents *	<u>Final</u> <u>EB-2012-0459</u> cents *
RATE 200					
	Customer Charge		\$0.00	\$0.00	\$0.00
	Demand Charge (Cents/Month/m <sup>3</sup> )		14.7000	0.0000	14.7000
	Delivery Charge		1.2815	(0.0442)	1.2373
	Gas Supply Load Balancing		0.5507	(0.1863)	0.3644
	Gas Supply Transportation		4.6443	0.0058	4.6500
	Gas Supply Commodity - System		12.2379	0.0119	12.2498
	Gas Supply Commodity - Buy/Sell		12.2127	0.0131	12.2258
RATE 300	FIRM SERVICE				
	Monthly Customer Charge		\$500.00	\$0.00	\$500.00
	Demand Charge (Cents/Month/m <sup>3</sup> )		24.9775	(0.4996)	24.4780
	INTERRUPTIBLE SERVICE				
	Minimum Delivery Charge (Cents/Month/m <sup>3</sup> )		0.3589	(0.0396)	0.3193
	Maximum Delivery Charge (Cents/Month/m <sup>3</sup> )		0.9854	(0.0197)	0.9657
RATE 315					
	Monthly Customer Charge		\$150.00	\$0.00	\$150.00
	Space Demand Chg (Cents/Month/m <sup>3</sup> )		0.0524	(0.0009)	0.0515
	Deliverability/Injection Demand Chg (Cents/Month/m <sup>3</sup> )		18.6794	(0.1145)	18.5650
	Injection & Withdrawal Chg (Cents/Month/m <sup>3</sup> )		0.3166	(0.0187)	0.2979
RATE 316					
	Monthly Customer Charge		\$150.00	\$0.00	\$150.00
	Space Demand Chg (Cents/Month/m <sup>3</sup> )		0.0524	(0.0009)	0.0515
	Deliverability/Injection Demand Chg (Cents/Month/m <sup>3</sup> )		5.4084	(0.0931)	5.3152
	Injection & Withdrawal Chg (Cents/Month/m <sup>3</sup> )		0.0877	0.0026	0.0903
RATE 320					
	Backstop	All Gas Sold	17.2713	(0.0259)	17.2454

\* Cents unless otherwise noted.

SUMMARY OF PROPOSED RATE CHANGE BY RATE CLASS (con't)

Item No.	Rate No.	Col. 1	Col. 2 Rate Block m <sup>3</sup>	Col. 3 EB-2013-0295 cents *	Col. 4 Change cents *	Col. 5 Final EB-2012-0459 cents *
		RATE 325				
		Transmission & Compression				
1.00		Demand Charge - ATV (\$/Month/10 <sup>3</sup> m <sup>3</sup> )		0.1978	(0.0033)	0.1945
1.01		Demand Charge - Daily Wdrl. (\$/Month/10 <sup>3</sup> m <sup>3</sup> )		21.7664	(0.3899)	21.3765
1.02		Commodity Charge		0.9060	0.0571	0.9631
		Storage				
1.03		Demand Charge - ATV (\$/Month/10*3 m <sup>3</sup> )		0.1912	(0.0047)	0.1865
1.04		Demand Charge - Daily Wdrl. (\$/Month/10 <sup>3</sup> m <sup>3</sup> )		21.2710	(0.5358)	20.7353
1.05		Commodity Charge		0.1670	(0.0076)	0.1594
		(2) Note: These are UNBUNDLED Rates				
		RATE 330				
		Storage Service - Firm				
		Demand Charge (\$/Month/10 <sup>3</sup> m <sup>3</sup> of ATV)				
2.00		Minimum		0.3890	(0.0080)	0.3810
2.01		Maximum		1.9451	(0.0401)	1.9050
		Demand Charge (\$/Month/10 <sup>3</sup> m <sup>3</sup> of Daily Withdrawal)				
2.02		Minimum		43.0374	(0.9257)	42.1117
2.03		Maximum		215.1871	(4.6286)	210.5586
		Commodity Charge				
2.04		Minimum		1.0730	0.0495	1.1225
2.05		Maximum		5.3650	0.2476	5.6126
		Storage Service - Interruptible				
		Demand Charge (\$/Month/10 <sup>3</sup> m <sup>3</sup> of ATV)				
2.06		Minimum		0.3890	(0.0080)	0.3810
2.07		Maximum		1.9451	(0.0401)	1.9050
		Demand Charge (\$/Month/10 <sup>3</sup> m <sup>3</sup> of Daily Withdrawal)				
2.08		Minimum		34.4299	(0.7406)	33.6894
2.09		Maximum		172.1497	(3.7028)	168.4469
		Commodity Charge				
2.10		Minimum		1.0730	0.0495	1.1225
2.11		Maximum		5.3650	0.2476	5.6126
		Storage Service - Off Peak				
		Commodity Charge				
2.12		Minimum		0.3942	0.0096	0.4038
2.13		Maximum		38.4274	0.5848	39.0122
		RATE 331				
		Tecumseh Transmission Service				
		Firm				
3.00		Demand Charge (\$/Month/10 <sup>3</sup> m <sup>3</sup> of Maximum Contracted Daily Delivery)		5.3030	0.0000	5.3030
		Interruptible				
3.01		Commodity Charge (\$/10 <sup>3</sup> m <sup>3</sup> of gas delivered)		0.2090	0.0000	0.2090

CALCULATION OF GAS SUPPLY CHARGES BY RATE CLASS.

Item	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
	TOTAL	RATE 1	RATE 6	RATE 9	RATE 100	RATE 110	RATE 115	RATE 135	RATE 145	RATE 170	RATE 200	REFERENCE
<b>DERIVATION OF GAS SUPPLY CHARGE</b>												
<b>GAS SUPPLY COSTS (\$000)</b>												
1.1 Annual Commodity	897,206	504,061	359,296	65	-	11,235	110	146	2,686	4,549	15,058	G2 T5 S3 1.1
1.2 Bad Debt Commodity	4,066	1,919	2,112	-	-	-	-	0	35	-	-	G2 T5 S3 1.2
1.3 System Gas Fee	1,763	990	706	0	-	22	0	0	5	9	30	G2 T5 S3 1.3
1.4 Return on Rate Base - Working Cash	1,785	1,003	715	0	-	22	0	0	5	9	30	G2 T5 S2 1.1
1 Total Commodity Costs	904,819	507,971	362,828	65	-	11,280	110	147	2,731	4,567	15,118	
<b>VOLUMES (103 m3)</b>												
2.1 System and Buy/Sell Volumes	7,353,218	4,131,122	2,944,674	534	-	92,081	900	1,200	22,012	37,283	123,412	
2.2 System Volumes	7,353,218	4,131,122	2,944,674	534	-	92,081	900	1,200	22,012	37,283	123,412	
<b>GAS SUPPLY CHARGE SYSTEM (¢/m<sup>3</sup>)</b>												
3.1 Annual Commodity	12,2015	12,2015	12,2015	12,2015	-	12,2015	12,2015	12,2015	12,2015	12,2015	12,2015	1.1 / 2.1
3.2 Bad Debt Commodity	0.0553	0.0464	0.0717	-	-	-	-	0.0383	0.1589	-	-	1.2 / 2.1
3.3 System Gas Fee	0.0240	0.0240	0.0240	0.0240	-	0.0240	-	0.0240	0.0240	0.0240	0.0240	1.3 / 2.2
3.4 Return on Rate Base - Working Cash	0.0243	0.0243	0.0243	0.0243	-	0.0243	-	0.0243	0.0243	0.0243	0.0243	1.4 / 2.1
3 System Gas Supply Charge	12,3051	12,2962	12,3215	12,2498	-	12,2498	12,2498	12,2880	12,4086	12,2498	12,2498	
<b>GAS SUPPLY CHARGE BUY/SELL (¢/m3)</b>												
4.1 Annual Commodity	12,2015	12,2015	12,2015	12,2015	-	12,2015	12,2015	12,2015	12,2015	12,2015	12,2015	1.1 / 2.1
4.2 Bad Debt Commodity	0.0553	0.0464	0.0717	-	-	-	-	0.0383	0.1589	-	-	1.2 / 2.1
4.3 Return on Rate Base - Working Cash	0.0243	0.0243	0.0243	0.0243	-	0.0243	-	0.0243	0.0243	0.0243	0.0243	1.4 / 2.1
4 Buy/Sell Gas Supply Charge	12,2811	12,2723	12,2975	12,2258	-	12,2258	12,2258	12,2641	12,3847	12,2258	12,2258	



**CALCULATION OF SEASONAL CREDIT FOR RATE 135, 145, 170 & 200**

		Reference
<b>RATE 135</b>		
Seasonal Credits Applicable to Rate 135	\$ (476)	H2T5S1 P5 line 2.3
Annual Volume (103 m3)	56,500	
Mean Daily Volume (103 m3)	155	
Annual Seasonal Credits	\$ (3.08)	
Payable from December to March	\$ (0.77)	
<b>RATE 145</b>		
Seasonal Credits Applicable to Rate 145	\$ (873)	H2T5S1 P6 line 2.3
Annual Volume (103 m3)	164,010	
Mean Daily Volume (103 m3)		
16 Hours	437	
Annual Seasonal Credits		
16 Hours	\$ (2.00)	
Payable from December to March	\$ (0.50)	
Seasonal Credits Applicable to Rate 145		
16 Hours	\$ (873)	
<b>RATE 170</b>		
Seasonal Credits Applicable to Rate 170	\$ (5,580)	H2T5S1 P6 line 7.3
Annual Volume (103 m3)	462,904	
Mean Daily Volume (103 m3)	1,268	
Annual Seasonal Credits	\$ (4.40)	
Payable from December to March	\$ (1.10)	
<b>RATE 200</b>		
Seasonal Credits Applicable to Rate 200	\$ (220)	H2T5S1 P7 line 2.3
Annual Volume (103 m3)	18,257	
Mean Daily Volume (103 m3)	50	
Annual Seasonal Credits	\$ (4.40)	
Payable from December to March	\$ (1.10)	

DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

	Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
				EB-2013-0295			Final EB-2012-0459	
Item No.	<u>Rate Block</u> m³		<u>Bills &amp; Volumes</u> 10³ m³	<u>Rate</u> cents*	<u>Revenues</u> \$000	<u>Rate Change</u> cents*	<u>Rate</u> cents*	<u>Revenues</u> \$000
<u>RATE 1</u>								
1.1	Customer Charge	Bills	22,795,593	\$20.00	455,912	\$0.00	\$20.00	455,912
1.2	Delivery Charge	first 30	645,094	7.2856	46,999	(0.5709)	6.7147	43,316
1.3		next 55	904,243	6.8163	61,636	(0.5341)	6.2822	56,807
1.4		next 85	1,001,262	6.4485	64,567	(0.5053)	5.9433	59,508
1.5		over 170	2,070,679	6.1746	127,857	(0.4838)	5.6908	117,838
1.	Total Distribution Charge		4,621,279		756,970			733,381
2.1	Gas Supply Load Balancing		4,621,279	0.9043	41,791	(0.2576)	0.6467	29,887
2.2	Gas Supply Transportation		4,296,645	4.6443	199,547	0.0058	4.6500	199,795
3.1	Gas Supply Commodity - System		4,131,122	12.3038	508,285	(0.0076)	12.2962	507,971
3.2	Gas Supply Commodity - Buy/Sell		0	12.2785	0	(0.0062)	12.2723	0
3.	Total Gas Supply Charge		4,131,122		508,285			507,971
4.1	TOTAL DISTRIBUTION		4,621,279		756,970			733,381
4.2	TOTAL GAS SUPPLY LOAD BALANCING		4,621,279		241,339			229,682
4.3	TOTAL GAS SUPPLY COMMODITY		4,131,122		508,285			507,971
4.	TOTAL RATE 1		4,621,279		1,506,594			1,471,034
5.	Adj. Factor	0.9999						
6.	ADJUSTED REVENUE				1,506,505			1,470,947
7.	REVENUE INC./(DEC.)							(35,558)

NOTE: \* Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
			EB-2013-0295			Final EB-2012-0459		
Item No.	Rate Block m³	Bills & Volumes 10³ m³	Rate cents*	Revenues \$000	Rate Change cents*	Rate cents*	Revenues \$000	
<b><u>RATE 6</u></b>								
1.1	Customer Charge	Bills	1,914,905	\$70.00	134,043	\$0.00	\$70.00	134,043
1.2	Delivery Charge	First 500	557,230	7.2760	40,544	(0.3374)	6.9386	38,664
1.3		Next 1050	671,845	5.5622	37,370	(0.2579)	5.3043	35,637
1.4		Next 4500	1,179,262	4.3623	51,443	(0.2023)	4.1600	49,057
1.5		Next 7000	703,217	3.5910	25,253	(0.1665)	3.4245	24,082
1.6		Next 15250	596,297	3.2486	19,371	(0.1507)	3.0979	18,473
1.7		Over 28300	862,322	3.1626	27,271	(0.1467)	3.0159	26,007
1.	Total Distribution Charge		4,570,174		335,295			325,962
2.1	Gas Supply Load Balancing		4,570,174	0.7476	34,168	(0.2076)	0.5400	24,679
2.2	Gas Supply Transportation		3,493,615	4.6443	162,253	0.0058	4.6500	162,454
3.1	Gas Supply Commodity - System		2,944,674	12.3407	363,393	(0.0192)	12.3215	362,828
3.2	Gas Supply Commodity - Buy/Sell		0	12.3155	0	(0.0180)	12.2975	0
3.	Total Gas Supply Charge		2,944,674		363,393			362,828
4.1	TOTAL DISTRIBUTION		4,570,174		335,295			325,962
4.2	TOTAL GAS SUPPLY LOAD BALANCING		4,570,174		196,421			187,133
4.3	TOTAL GAS SUPPLY COMMODITY		2,944,674		363,393			362,828
4.	TOTAL RATE 6		4,570,174		895,109			875,923
5.	Adj. Factor	1.000						
6.	ADJUSTED REVENUE				895,057			875,871
7.	REVENUE INC./(DEC.)							(19,186)

NOTE \* Cents unless otherwise noted.



DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
Item No.	Rate Block m³	Bills & Volumes 10³ m³	EB-2013-0295		Rate Change cents*	Final EB-2012-0459		
			Rate cents*	Revenues \$000		Rate cents*	Revenues \$000	
<b><u>RATE 9</u></b>								
1.1	Customer Charge	Bills	96	\$235.95	23	\$0.00	\$235.95	23
1.2	Delivery Charge	first 20000	611	10.7735	66	(0.4384)	10.3352	63
1.3		over 20000	19	10.0844	2	(0.4104)	9.6740	2
1.	Total Distribution Charge		630		90			88
2.1	Gas Supply Load Balancing		630	0.0000	0	0.0145	0.0145	0
2.2	Gas Supply Transportation		534	4.6443	25	0.0058	4.6500	25
3.1	Gas Supply Commodity - System		534	12.2379	65	0.0119	12.2498	65
3.2	Gas Supply Commodity - Buy/Sell		0	12.2127	0	0.0131	12.2258	0
3.	Total Gas Supply Charge		534		65			65
4.1	TOTAL DISTRIBUTION		630		90			88
4.2	TOTAL GAS SUPPLY LOAD BALANCING		630		25			25
4.3	TOTAL GAS SUPPLY COMMODITY		534		65			65
4	TOTAL RATE 9		630		181			178
5.	REVENUE INC./(DEC.)							(3)

		Rate Block		Contracts & Volumes	EB-2013-0295		Rate	EB-2012-0459	
		m³		10³ m³	Rate	Revenues	Change	Rate	Revenues
					cents*	\$000	cents*	cents*	\$000
RATE 100									
1.1	Customer Charge	Contracts		0	\$122.01	0	\$0.00	\$122.01	0
1.2	Demand Charge			0	\$8.19	0	27.81	36.00	0
1.3	Delivery Charge	first	14,000	0	5.0951	0	(5.0951)	0.0000	0
1.4		next	28,000	0	3.7361	0	(3.7361)	0.0000	0
1.5		over	42,000	0	3.1771	0	(3.1771)	0.0000	0
1	Total Distribution Charge			0		0			0
2.1	Gas Supply Load Balancing			0	0.4948	0	0.0452	0.5400	0
2.2	Gas Supply Transportation			0	4.6443	0	0.0058	4.6500	0
3.1	Gas Supply Commodity - System			0	12.2125	0	0.1090	12.3215	0
3.2	Gas Supply Commodity - Buy/Sell			0	12.1977	0	0.0998	12.2975	0
3	Total Gas Supply Charge			0		0			0
4.1	TOTAL DISTRIBUTION			0		0			0
4.2	TOTAL GAS SUPPLY LOAD BALANCING			0		0			0
4.3	TOTAL GAS SUPPLY COMMODITY			0		0			0
4	TOTAL RATE 100			0		0			0
5	REVENUE INC./(DEC.)								0

NOTE: \* Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	
Item No.	Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295		Rate Change cents*	Final EB-2012-0459		
			Rate cents*	Revenues \$000		Rate cents*	Revenues \$000	
<b><u>RATE 110</u></b>								
1.1	Customer Charge	Contracts	2,304	\$587.37	1,353	\$0.00	\$587.37	1,353
1.2	Demand Charge		34,383	22.9100	7,877	0.0000	22.9100	7,877
1.3	Delivery Charge	first 1,000,000	462,447	0.5834	2,698	(0.0556)	0.5278	2,441
1.4		over 1,000,000	155,189	0.4334	673	(0.0556)	0.3778	586
1.	Total Distribution Charge		617,636		12,601			12,258
2.1	Load Balancing Commodity		617,636	0.1552	958	(0.0741)	0.0810	500
2.2	Gas Supply Transportation		159,341	4.6443	7,400	0.0058	4.6500	7,409
2.	Total Gas Supply Load Balancing				8,358			7,910
3.1	Gas Supply Commodity - System		92,081	12.2379	11,269	0.0119	12.2498	11,280
3.2	Gas Supply Commodity - Buy/Sell		0	12.2127	0	0.0131	12.2258	0
3.	Total Gas Supply Charge		92,081		11,269			11,280
4.1	TOTAL DISTRIBUTION		617,636		12,601			12,258
4.2	TOTAL GAS SUPPLY LOAD BALANCIN		617,636		8,358			7,910
4.3	TOTAL GAS SUPPLY COMMODITY		92,081		11,269			11,280
4.	TOTAL RATE 110		617,636		32,228			31,447
5.	REVENUE INC./(DEC.)							(781)
	Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	Interim EB-2013-0295		Rate Change cents*	Final EB-2012-0459		
			Rate cents*	Revenues \$000		Rate cents*	Revenues \$000	
<b><u>RATE 115</u></b>								
6.6	Customer Charge	Contracts	324	\$622.62	202	\$0.00	\$622.62	202
6.2	Demand Charge		18,459	24.3600	4,497	0.0000	24.3600	4,497
6.3	Delivery Charge	first 1,000,000	161,253	0.2104	339	(0.0305)	0.1799	290
6.4		over 1,000,000	309,737	0.1104	342	(0.0305)	0.0799	247
6	Total Distribution Charge		470,990		5,380			5,236
7.1	Load Balancing Commodity		470,990	0.0487	229	(0.0103)	0.0384	181
7.2	Gas Supply Transportation		14,700	4.6443	683	0.0058	4.6500	684
7	Total Gas Supply Load Balancing				912			865
8.1	Gas Supply Commodity - System		900	12.2379	110	0.0119	12.2498	110
8.2	Gas Supply Commodity - Buy/Sell		0	12.2127	0	0.0131	12.2258	0
8.	Total Gas Supply Charge		900		110			110
9.1	TOTAL DISTRIBUTION		470,990		5,380			5,236
9.2	TOTAL GAS SUPPLY LOAD BALANCIN		470,990		912			865
9.3	TOTAL GAS SUPPLY COMMODITY		900		110			110
9.	TOTAL RATE 115		470,990		6,402			6,211
10.	REVENUE INC./(DEC.)							(190)

NOTE: \* Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295 Rate cents*	Revenues \$000	Rate Change cents*	Final EB-2012-0459 Rate cents*	Revenues \$000
<b><u>RATE 125</u></b>							
1.1	Customer Charge	60	\$ 500.00	30	\$ -	\$ 500.00	30
1.2	Demand Charge	119,224	9.0982	10,847	(1.0040)	8.0942	9,650
1.	Total Distribution Charge	119,224		10,877			9,680
Item No.	Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295 Rate cents*	Revenues \$000	Rate Change cents*	Final EB-2012-0459 Rate cents*	Revenues \$000
<b><u>RATE 135</u></b>							
DEC to MAR							
1.1	Customer Charge	Contracts 164	\$115.08	19	\$0.00	\$115.08	19
1.2	Delivery Charge	first 14,000	6.7006	41	(0.0335)	6.6670	41
1.3		next 28,000	5.5006	53	(0.0335)	5.4670	52
1.4		over 42,000	5.1006	138	(0.0335)	5.0670	137
1.	Total Distribution Charge	4,279		251			249
2.1	Gas Supply Load Balancing	4,279	0.0000	0	0.0000	0.0000	0
2.2	Gas Supply Transportation	1,871	4.6443	87	0.0058	4.6500	87
2.3	Seasonal Credit			(476)			(476)
3.1	Gas Supply Commodity - System	133	12.3003	16	(0.0123)	12.2880	16
3.2	Gas Supply Commodity - Buy/Sell	0	12.2750	0	(0.0109)	12.2641	0
3.	Total Gas Supply Charge	133		16			16
4.	SUB-TOTAL WINTER			-122			-123
APR to NOV							
5.1	Customer Charge	Contracts 328	\$115.08	38	\$0.00	\$115.08	38
5.2	Delivery Charge	first 14,000	2.0006	85	(0.0335)	1.9670	84
5.3		next 28,000	1.3006	105	(0.0335)	1.2670	102
5.4		over 42,000	1.1006	439	(0.0335)	1.0670	425
5.	Total Distribution Charge	52,221		667			650
6.1	Gas Supply Load Balancing	52,221	0.0000	0	0.0000	0.0000	0
6.2	Gas Supply Transportation	22,046	4.6443	1,024	0.0058	4.6500	1,025
7.1	Gas Supply Commodity - System	1,067	12.3003	131	(0.0123)	12.2880	131
7.2	Gas Supply Commodity - Buy/Sell	0	12.2750	0	(0.0109)	12.2641	0
7.	Total Gas Supply Charge	1,067		131			131
8.	SUB-TOTAL SUMMER			1,822			1,806
9.1	TOTAL DISTRIBUTION	56,500		918			899
9.2	TOTAL GAS SUPPLY LOAD BALANCING	56,500		635			636
9.3	TOTAL GAS SUPPLY COMMODITY	1,200		148			147
9.	TOTAL RATE 135	56,500		1,700			1,682
10.	REVENUE INC./(DEC.)						(18)

NOTE: \* Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.		Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295		Rate Change cents*	Final EB-2012-0459	
				Rate cents*	Revenues \$000		Rate cents*	Revenues \$000
<b><u>RATE 145</u></b>								
1.1	Customer Charge	Contracts	1,236	\$123.34	152	\$0.00	\$123.34	152
1.2	Demand Charge		17,205	8.2300	1,416	-	8.2300	1,416
1.2	Delivery Charge	first 14,000	16,429	2.8008	460	(0.0604)	2.7404	450
1.3		next 28,000	30,075	1.4418	434	(0.0604)	1.3814	415
1.4		over 42,000	117,506	0.8828	1,037	(0.0604)	0.8224	966
1.	Total Distribution Charge		164,010		3,500			3,400
2.1	Gas Supply Load Balancing		164,010	0.1853	304	(0.0352)	0.1501	246
2.2	Gas Supply Transportation		41,647	4.6443	1,934	0.0058	4.6500	1,937
2.3	Curtailment Credit				(873)			(873)
3.1	Gas Supply Commodity - System		22,012	12.3550	2,720	0.0536	12.4086	2,731
3.2	Gas Supply Commodity - Buy/Sell		0	12.3298	0	0.0549	12.3847	0
3.	Total Gas Supply Charge		22,012		2,720			2,731
4.1	TOTAL DISTRIBUTION		164,010		3,500			3,400
4.2	TOTAL GAS SUPPLY LOAD BALANCIN		164,010		1,365			1,309
4.3	TOTAL GAS SUPPLY COMMODITY		22,012		2,720			2,731
4.	TOTAL RATE 145		164,010		7,584			7,441
5.	REVENUE INC./(DEC.)							(142)

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.		Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295		Rate Change cents*	Final EB-2012-0459	
				Rate cents*	Revenues \$000		Rate cents*	Revenues \$000
<b><u>RATE 170</u></b>								
6.6	Customer Charge	Contracts	408	\$279.31	114	\$0.00	\$279.31	114
6.2	Demand Charge		44,966	4.0900	1,839	0.0000	4.0900	1,839
6.3	Delivery Charge	first 1,000,000	290,875	0.4858	1,413	(0.0235)	0.4623	1,345
6.4		over 1,000,000	172,029	0.2858	492	(0.0235)	0.2623	451
6	Total Distribution Charge		462,904		3,858			3,749
7.1	Gas Supply Load Balancing		462,904	0.1034	479	(0.0201)	0.0833	385
7.7	Gas Supply Transportation		53,449	4.6443	2,482	0.0058	4.6500	2,485
7.3	Curtailment Credit				(5,580)			(5,580)
8.1	Gas Supply Commodity - System		37,283	12.2379	4,563	0.0119	12.2498	4,567
8.2	Gas Supply Commodity - Buy/Sell		0	12.2127	0	0.0131	12.2258	0
8.	Total Gas Supply Charge		37,283		4,563			4,567
9.1	TOTAL DISTRIBUTION		462,904		3,858			3,749
9.2	TOTAL GAS SUPPLY LOAD BALANCIN		462,904		-2,619			-2,709
9.3	TOTAL GAS SUPPLY COMMODITY		37,283		4,563			4,567
9.	TOTAL RATE 170		462,904		5,801			5,607
10.	REVENUE INC./(DEC.)							(194)

NOTE: \* Cents unless otherwise noted.

DETAILED REVENUE CALCULATION

EB-2013-0295 vs EB-2012-0459

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Item No.	Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295 Rate cents*	Revenues \$000	Rate Change cents*	Final EB-2012-0459 Rate cents*	Revenues \$000
<b><u>RATE 200</u></b>							
1.1	Customer Charge	Contracts 12	\$0.00	0	\$0.00	\$0.00	0
1.2	Demand Charge	13,235	14.7000	1,946	0.0000	14.7000	1,946
1.3	Delivery Charge	164,887	1.2815	2,113	(0.0442)	1.2373	2,040
1.	Total Distribution Charge	164,887		4,058			3,986
2.1	Gas Supply Load Balancing	164,887	0.5507	908	(0.1863)	0.3644	601
2.2	Gas Supply Transportation	123,412	4.6443	5,732	0.0058	4.6500	5,739
2.3	Curtailment Credit			(220)			(220)
3.1	Gas Supply Commodity - System	123,412	12.2379	15,103	0.0119	12.2498	15,118
3.2	Gas Supply Commodity - Buy/Sell	0	12.2127	0	0.0131	12.2258	0
3.	Total Gas Supply Charge	123,412		15,103			15,118
4.1	TOTAL DISTRIBUTION	164,887		4,058			3,986
4.2	TOTAL GAS SUPPLY LOAD BALANCING	164,887		6,420			6,120
4.3	TOTAL GAS SUPPLY COMMODITY	123,412		15,103			15,118
4.	TOTAL RATE 200	164,887		25,581			25,223
5.	REVENUE INC./(DEC.)						(358)

	Rate Block m <sup>3</sup>	Contracts & Volumes 10 <sup>3</sup> m <sup>3</sup>	EB-2013-0295 Rate cents*	Revenues \$000	Rate Change cents*	Final EB-2012-0459 Rate cents*	Revenues \$000
<b><u>RATE 300</u></b>							
<b><u>Firm</u></b>							
	Customer Charge	24	\$500.00	12	0.0000	\$500.00	12
	Demand Charge	187	24.9775	47	(0.4996)	24.4780	46
<b><u>Interruptible</u></b>							
	Minimum Delivery Charge	30,000	0.3589	108	(0.0396)	0.3193	96
	Maximum Delivery Charge	0	0.9854	0	(0.0197)	0.9657	0
8.	TOTAL RATE 300	0		166			154
9.	REVENUE INC./(DEC.)						(13)

NOTE: \* Cents unless otherwise noted.

# **ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Heating & Water Htg.							Heating, Water Htg. & Other Uses			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
1.1	VOLUME	m³	3,064	3,064	0	0.0%	4,691	4,691	0	0.0%
1.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%	240.00	240.00	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	183.46	199.12	(15.66)	-7.9%	276.56	300.13	(23.57)	-7.9%
1.4	LOAD BALANCING	\$	162.29	170.00	(7.71)	-4.5%	248.48	260.28	(11.80)	-4.5%
1.5	SALES COMMDTY	\$	376.75	376.99	(0.24)	-0.1%	576.82	577.17	(0.35)	-0.1%
1.6	TOTAL SALES	\$	962.50	986.11	(23.61)	-2.4%	1,341.86	1,377.58	(35.72)	-2.6%
1.7	TOTAL T-SERVICE	\$	585.75	609.12	(23.37)	-3.8%	765.04	800.41	(35.37)	-4.4%
1.8	SALES UNIT RATE	\$/m³	0.3141	0.3218	(0.0077)	-2.4%	0.2860	0.2937	(0.0076)	-2.6%
1.9	T-SERVICE UNIT RATE	\$/m³	0.1912	0.1988	(0.0076)	-3.8%	0.1631	0.1706	(0.0075)	-4.4%
1.10	SALES UNIT RATE	\$/GJ	8.335	8.539	(0.2044)	-2.4%	7.590	7.792	(0.2020)	-2.6%
1.11	T-SERVICE UNIT RATE	\$/GJ	5.072	5.275	(0.2024)	-3.8%	4.327	4.527	(0.2001)	-4.4%
1.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(46.85)	0.00	(46.85)	0.0%	(71.73)	0.00	(71.73)	0.0%
1.13	TOTAL SALES WITH SRC REFUND	\$	915.65	986.11	(70.46)	-7.1%	1,270.13	1,377.58	(107.45)	-7.8%
1.14	TOTAL T-SERVICE WITH SRC REFUND	\$	538.90	609.12	(70.22)	-11.5%	693.31	800.41	(107.10)	-13.4%
Heating Only							Heating & Water Htg.			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
2.1	VOLUME	m³	1,955	1,955	0	0.0%	2,005	2,005	0	0.0%
2.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%	240.00	240.00	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	117.66	127.73	(10.07)	-7.9%	122.43	132.95	(10.52)	-7.9%
2.4	LOAD BALANCING	\$	103.57	108.47	(4.90)	-4.5%	106.20	111.26	(5.06)	-4.5%
2.5	SALES COMMDTY	\$	240.40	240.54	(0.14)	-0.1%	246.55	246.68	(0.13)	-0.1%
2.6	TOTAL SALES	\$	701.63	716.74	(15.11)	-2.1%	715.18	730.89	(15.71)	-2.1%
2.7	TOTAL T-SERVICE	\$	461.23	476.20	(14.97)	-3.1%	468.63	484.21	(15.58)	-3.2%
2.8	SALES UNIT RATE	\$/m³	0.3589	0.3666	(0.0077)	-2.1%	0.3567	0.3645	(0.0078)	-2.1%
2.9	T-SERVICE UNIT RATE	\$/m³	0.2359	0.2436	(0.0077)	-3.1%	0.2337	0.2415	(0.0078)	-3.2%
2.10	SALES UNIT RATE	\$/GJ	9.522	9.727	(0.2051)	-2.1%	9.464	9.672	(0.2079)	-2.1%
2.11	T-SERVICE UNIT RATE	\$/GJ	6.260	6.463	(0.2032)	-3.1%	6.201	6.408	(0.2062)	-3.2%
2.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(29.90)	0.00	(29.90)	0.0%	(30.66)	0.00	(30.66)	0.0%
2.13	TOTAL SALES WITH SRC REFUND	\$	671.73	716.74	(45.01)	-6.3%	684.52	730.89	(46.37)	-6.3%
2.14	TOTAL T-SERVICE WITH SRC REFUND	\$	431.33	476.20	(44.87)	-9.4%	437.97	484.21	(46.24)	-9.5%

§ The Load Balancing Charge shown here includes proposed transportation charges

# **ANNUAL BILL COMPARISON - RESIDENTIAL CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Heating, Pool Htg. & Other Uses							General & Water Htg.			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
3.1	VOLUME	m³	5,048	5,048	0	0.0%	1,081	1,081	0	0.0%
3.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%	240.00	240.00	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	297.41	322.76	(25.35)	-7.9%	69.14	75.10	(5.96)	-7.9%
3.4	LOAD BALANCING	\$	267.37	280.09	(12.72)	-4.5%	57.26	59.98	(2.72)	-4.5%
3.5	SALES COMMDTY	\$	620.71	621.08	(0.37)	-0.1%	132.93	133.00	(0.07)	-0.1%
3.6	TOTAL SALES	\$	1,425.49	1,463.93	(38.44)	-2.6%	499.33	508.08	(8.75)	-1.7%
3.7	TOTAL T-SERVICE	\$	804.78	842.85	(38.07)	-4.5%	366.40	375.08	(8.68)	-2.3%
3.8	SALES UNIT RATE	\$/m³	0.2824	0.2900	(0.0076)	-2.6%	0.4619	0.4700	(0.0081)	-1.7%
3.9	T-SERVICE UNIT RATE	\$/m³	0.1594	0.1670	(0.0075)	-4.5%	0.3389	0.3470	(0.0080)	-2.3%
3.10	SALES UNIT RATE	\$/GJ	7.492	7.694	(0.2020)	-2.6%	12.256	12.470	(0.2148)	-1.7%
3.11	T-SERVICE UNIT RATE	\$/GJ	4.230	4.430	(0.2001)	-4.5%	8.993	9.206	(0.2130)	-2.3%
3.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(77.19)	0.00	(77.19)	0.0%	(16.53)	0.00	(16.53)	0.0%
3.13	TOTAL SALES WITH SRC REFUND	\$	1,348.30	1,463.93	(115.63)	-7.9%	482.80	508.08	(25.28)	-5.0%
3.14	TOTAL T-SERVICE WITH SRC REFUND	\$	727.59	842.85	(115.26)	-13.7%	349.87	375.08	(25.21)	-6.7%

## **Heating & Water Htg.**

			(A)	(B)	CHANGE	
					(A) - (B)	%
3.1	VOLUME	m³	2,480	2,480	0	0.0%
3.2	CUSTOMER CHG.	\$	240.00	240.00	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	149.79	162.60	(12.81)	-7.9%
3.4	LOAD BALANCING	\$	131.36	137.60	(6.24)	-4.5%
3.5	SALES COMMDTY	\$	304.95	305.14	(0.19)	-0.1%
3.6	TOTAL SALES	\$	826.10	845.34	(19.24)	-2.3%
3.7	TOTAL T-SERVICE	\$	521.15	540.20	(19.05)	-3.5%
3.8	SALES UNIT RATE	\$/m³	0.3331	0.3409	(0.0078)	-2.3%
3.9	T-SERVICE UNIT RATE	\$/m³	0.2101	0.2178	(0.0077)	-3.5%
3.10	SALES UNIT RATE	\$/GJ	8.838	9.044	(0.2058)	-2.3%
3.11	T-SERVICE UNIT RATE	\$/GJ	5.576	5.779	(0.2038)	-3.5%
3.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(37.92)	0.00	(37.92)	0.0%
3.13	TOTAL SALES WITH SRC REFUND	\$	788.18	845.34	(57.16)	-6.8%
3.14	TOTAL T-SERVICE WITH SRC REFUND	\$	483.23	540.20	(56.97)	-10.5%

§ The Load Balancing Charge shown here includes proposed transportation charges

**ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Commercial Heating & Other Uses						Com. Htg., Air Cond'ng & Other Uses				
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
1.1	VOLUME	m³	22,606	22,606	0	0.0%	29,278	29,278	0	0.0%
1.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
1.3	DISTRIBUTION CHG.	\$	1,186.98	1,244.77	(57.79)	-4.6%	1,522.99	1,597.09	(74.10)	-4.6%
1.4	LOAD BALANCING	\$ \$	1,173.28	1,218.87	(45.59)	-3.7%	1,519.53	1,578.62	(59.09)	-3.7%
1.5	SALES COMMDTY	\$	2,785.39	2,789.74	(4.35)	-0.2%	3,607.49	3,613.13	(5.64)	-0.2%
1.6	TOTAL SALES	\$	5,985.65	6,093.38	(107.73)	-1.8%	7,490.01	7,628.84	(138.83)	-1.8%
1.7	TOTAL T-SERVICE	\$	3,200.26	3,303.64	(103.38)	-3.1%	3,882.52	4,015.71	(133.19)	-3.3%
1.8	SALES UNIT RATE	\$/m³	0.2648	0.2695	(0.0048)	-1.8%	0.2558	0.2606	(0.0047)	-1.8%
1.9	T-SERVICE UNIT RATE	\$/m³	0.1416	0.1461	(0.0046)	-3.1%	0.1326	0.1372	(0.0045)	-3.3%
1.10	SALES UNIT RATE	\$/GJ	7.025	7.152	(0.1264)	-1.8%	6.788	6.913	(0.1258)	-1.8%
1.11	T-SERVICE UNIT RATE	\$/GJ	3.756	3.877	(0.1213)	-3.1%	3.518	3.639	(0.1207)	-3.3%
1.12	SITE RESTORATION CLEARANCE REFUND		(115.45)	0.00	(115.45)	0.0%	(149.53)	0.00	(149.53)	0.0%
1.13	TOTAL SALES WITH SRC REFUND		5,870.20	6,093.38	(223.18)	-3.7%	7,340.48	7,628.84	(288.36)	-3.8%
1.14	TOTAL T-SERVICE WITH SRC REFUND		3,084.81	3,303.64	(218.83)	-6.6%	3,732.99	4,015.71	(282.72)	-7.0%
Medium Commercial Customer						Large Commercial Customer				
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
2.1	VOLUME	m³	169,563	169,563	0	0.0%	339,125	339,125	0	0.0%
2.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
2.3	DISTRIBUTION CHG.	\$	6,392.41	6,703.31	(310.90)	-4.6%	11,704.17	12,273.41	(569.24)	-4.6%
2.4	LOAD BALANCING	\$ \$	8,800.35	9,142.67	(342.32)	-3.7%	17,600.67	18,285.25	(684.58)	-3.7%
2.5	SALES COMMDTY	\$	20,892.70	20,925.25	(32.55)	-0.2%	41,785.30	41,850.39	(65.09)	-0.2%
2.6	TOTAL SALES	\$	36,925.46	37,611.23	(685.77)	-1.8%	71,930.14	73,249.05	(1,318.91)	-1.8%
2.7	TOTAL T-SERVICE	\$	16,032.76	16,685.98	(653.22)	-3.9%	30,144.84	31,398.66	(1,253.82)	-4.0%
2.8	SALES UNIT RATE	\$/m³	0.2178	0.2218	(0.0040)	-1.8%	0.2121	0.2160	(0.0039)	-1.8%
2.9	T-SERVICE UNIT RATE	\$/m³	0.0946	0.0984	(0.0039)	-3.9%	0.0889	0.0926	(0.0037)	-4.0%
2.10	SALES UNIT RATE	\$/GJ	5.778	5.885	(0.1073)	-1.8%	5.628	5.731	(0.1032)	-1.8%
2.11	T-SERVICE UNIT RATE	\$/GJ	2.509	2.611	(0.1022)	-3.9%	2.358	2.457	(0.0981)	-4.0%
2.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(866.00)	0.00	(866.00)	0.0%	(1,732.00)	0.00	(1,732.00)	0.0%
2.13	TOTAL SALES WITH SRC REFUND	\$	36,059.46	37,611.23	(1,551.77)	-4.1%	70,198.14	73,249.05	(3,050.91)	-4.2%
2.14	TOTAL T-SERVICE WITH SRC REFUND	\$	15,166.76	16,685.98	(1,519.22)	-9.1%	28,412.84	31,398.66	(2,985.82)	-9.5%

§ The Load Balancing Charge shown here includes proposed transportation charges



**ANNUAL BILL COMPARISON - COMMERCIAL & INDUSTRIAL CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Industrial General Use							Industrial Heating & Other Uses			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
3.1	VOLUME	m³	43,285	43,285	0	0.0%	63,903	63,903	0	0.0%
3.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	2,104.40	2,206.78	(102.38)	-4.6%	2,822.43	2,959.72	(137.29)	-4.6%
3.4	LOAD BALANCING	\$	2,246.50	2,333.87	(87.37)	-3.7%	3,316.60	3,445.59	(128.99)	-3.7%
3.5	SALES COMMDTY	\$	5,333.35	5,341.67	(8.32)	-0.2%	7,873.79	7,886.07	(12.28)	-0.2%
3.6	TOTAL SALES	\$	10,524.25	10,722.32	(198.07)	-1.8%	14,852.82	15,131.38	(278.56)	-1.8%
3.7	TOTAL T-SERVICE	\$	5,190.90	5,380.65	(189.75)	-3.5%	6,979.03	7,245.31	(266.28)	-3.7%
3.8	SALES UNIT RATE	\$/m³	0.2431	0.2477	(0.0046)	-1.8%	0.2324	0.2368	(0.0044)	-1.8%
3.9	T-SERVICE UNIT RATE	\$/m³	0.1199	0.1243	(0.0044)	-3.5%	0.1092	0.1134	(0.0042)	-3.7%
3.10	SALES UNIT RATE	\$/GJ	6.451	6.572	(0.1214)	-1.8%	6.167	6.282	(0.1157)	-1.8%
3.11	T-SERVICE UNIT RATE	\$/GJ	3.182	3.298	(0.1163)	-3.5%	2.898	3.008	(0.1106)	-3.7%
3.12	SITE RESTORATION CLEARANCE R	\$/m³	(221.07)	0.00	(221.07)	0.0%	(326.37)	0.00	(326.37)	0.0%
3.13	TOTAL SALES WITH SRC REFUND	\$	10,303.18	10,722.32	(419.14)	-3.9%	14,526.45	15,131.38	(604.93)	-4.0%
3.14	TOTAL T-SERVICE WITH SRC REFU	\$	4,969.83	5,380.65	(410.82)	-7.6%	6,652.66	7,245.31	(592.65)	-8.2%
Medium Industrial Customer							Large Industrial Customer			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m³	169,563	169,563	0	0.0%	339,124	339,124	0	0.0%
4.2	CUSTOMER CHG.	\$	840.00	840.00	0.00	0.0%	840.00	840.00	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	6,546.12	6,864.49	(318.37)	-4.6%	11,818.47	12,393.31	(574.84)	-4.6%
4.4	LOAD BALANCING	\$	8,800.36	9,142.65	(342.29)	-3.7%	17,600.63	18,285.23	(684.60)	-3.7%
4.5	SALES COMMDTY	\$	20,892.70	20,925.25	(32.55)	-0.2%	41,785.15	41,850.27	(65.12)	-0.2%
4.6	TOTAL SALES	\$	37,079.18	37,772.39	(693.21)	-1.8%	72,044.25	73,368.81	(1,324.56)	-1.8%
4.7	TOTAL T-SERVICE	\$	16,186.48	16,847.14	(660.66)	-3.9%	30,259.10	31,518.54	(1,259.44)	-4.0%
4.8	SALES UNIT RATE	\$/m³	0.2187	0.2228	(0.0041)	-1.8%	0.2124	0.2163	(0.0039)	-1.8%
4.9	T-SERVICE UNIT RATE	\$/m³	0.0955	0.0994	(0.0039)	-3.9%	0.0892	0.0929	(0.0037)	-4.0%
4.10	SALES UNIT RATE	\$/GJ	5.802	5.910	(0.1085)	-1.8%	5.637	5.740	(0.1036)	-1.8%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.533	2.636	(0.1034)	-3.9%	2.367	2.466	(0.0985)	-4.0%
4.12	SITE RESTORATION CLEARANCE R	\$/m³	(866.00)	0.00	(866.00)	0.0%	(1,731.99)	0.00	(1,731.99)	0.0%
4.13	TOTAL SALES WITH SRC REFUND	\$	36,213.18	37,772.39	(1,559.21)	-4.1%	70,312.26	73,368.81	(3,056.55)	-4.2%
4.14	TOTAL T-SERVICE WITH SRC REFU	\$	15,320.48	16,847.14	(1,526.66)	-9.1%	28,527.11	31,518.54	(2,991.43)	-9.5%

§ The Load Balancing Charge shown here includes proposed transportation charges

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m³ vs (B) EB-2013-0295 @ 37.69 MJ/m³**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4		Col. 5	Col. 6	Col. 7	Col. 8		
Rate 100 - Small Commercial Firm							Rate 100 - Average Commercial Firm						
			(A)	(B)	CHANGE					(A)	(B)	CHANGE	
					(A) - (B)	%						(A) - (B)	%
1.1	VOLUME	m³	339,188	339,188	0	0.0%		598,568	598,568	0	0.0%		
1.2	CUSTOMER CHG.	\$	1,464.12	1,464.12	0.00	0.0%		1,464.12	1,464.12	0.00	0.0%		
1.3	DISTRIBUTION CHG.	\$	12,929.76	17,534.25	(4,604.49)	-26.3%		19,392.48	27,885.36	(8,492.88)	-30.5%		
1.4	LOAD BALANCING	\$	17,603.94	17,431.11	172.83	1.0%		31,065.83	30,760.83	305.00	1.0%		
1.5	SALES COMMDTY	\$	41,793.05	41,423.41	369.64	0.9%		73,752.54	73,100.25	652.29	0.9%		
1.6	TOTAL SALES	\$	73,790.87	77,852.89	(4,062.02)	-5.2%		125,674.97	133,210.56	(7,535.59)	-5.7%		
1.7	TOTAL T-SERVICE	\$	31,997.82	36,429.48	(4,431.66)	-12.2%		51,922.43	60,110.31	(8,187.88)	-13.6%		
1.8	SALES UNIT RATE	\$/m³	0.2176	0.2295	(0.0120)	-5.2%		0.2100	0.2225	(0.0126)	-5.7%		
1.9	T-SERVICE UNIT RATE	\$/m³	0.0943	0.1074	(0.0131)	-12.2%		0.0867	0.1004	(0.0137)	-13.6%		
1.10	SALES UNIT RATE	\$/GJ	5.772	6.090	(0.3177)	-5.2%		5.571	5.905	(0.3340)	-5.7%		
1.11	T-SERVICE UNIT RATE	\$/GJ	2.503	2.850	(0.3467)	-12.2%		2.302	2.664	(0.3629)	-13.6%		
1.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(1,732.32)	0.00	(1,732.32)	0.0%		(3,057.04)	0.00	(3,057.04)	0.0%		
1.13	TOTAL SALES WITH SRC REFUND	\$	72,058.55	77,852.89	(5,794.34)	-7.4%		122,617.93	133,210.56	(10,592.63)	-8.0%		
1.14	TOTAL T-SERVICE WITH SRC REFUND	\$	30,265.50	36,429.48	(6,163.98)	-16.9%		48,865.39	60,110.31	(11,244.92)	-18.7%		
Rate 100 - Small Industrial Firm							Rate 100 - Average Industrial Firm						
			(A)	(B)	CHANGE					(A)	(B)	CHANGE	
					(A) - (B)	%						(A) - (B)	%
2.1	VOLUME	m³	339,188	339,188	0	0.0%		598,567	598,567	0	0.0%		
2.2	CUSTOMER CHG.	\$	1,464.12	1,464.12	0.00	0.0%		1,464.12	1,464.12	0.00	0.0%		
2.3	DISTRIBUTION CHG.	\$	12,929.76	17,807.05	(4,877.29)	-27.4%		19,392.48	28,126.79	(8,734.31)	-31.1%		
2.4	LOAD BALANCING	\$	17,603.94	17,431.11	172.83	1.0%		31,065.78	30,760.78	305.00	1.0%		
2.5	SALES COMMDTY	\$	41,793.05	41,423.40	369.65	0.9%		73,752.43	73,100.13	652.30	0.9%		
2.6	TOTAL SALES	\$	73,790.87	78,125.68	(4,334.81)	-5.5%		125,674.81	133,451.82	(7,777.01)	-5.8%		
2.7	TOTAL T-SERVICE	\$	31,997.82	36,702.28	(4,704.46)	-12.8%		51,922.38	60,351.69	(8,429.31)	-14.0%		
2.8	SALES UNIT RATE	\$/m³	0.2176	0.2303	(0.0128)	-5.5%		0.2100	0.2230	(0.0130)	-5.8%		
2.9	T-SERVICE UNIT RATE	\$/m³	0.0943	0.1082	(0.0139)	-12.8%		0.0867	0.1008	(0.0141)	-14.0%		
2.10	SALES UNIT RATE	\$/GJ	5.772	6.111	(0.3391)	-5.5%		5.571	5.915	(0.3447)	-5.8%		
2.11	T-SERVICE UNIT RATE	\$/GJ	2.503	2.871	(0.3680)	-12.8%		2.302	2.675	(0.3736)	-14.0%		
2.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(1,732.32)	0.00	(1,732.32)	0.0%		(3,057.04)	0.00	(3,057.04)	0.0%		
2.13	TOTAL SALES WITH SRC REFUND	\$	72,058.55	78,125.68	(6,067.13)	-7.8%		122,617.77	133,451.82	(10,834.05)	-8.1%		
2.14	TOTAL T-SERVICE WITH SRC REFUND	\$	30,265.50	36,702.28	(6,436.78)	-17.5%		48,865.34	60,351.69	(11,486.35)	-19.0%		

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Rate 145 - Small Commercial Interr.							Rate 145 - Average Commercial Interr.			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
3.1	VOLUME	m³	339,188	339,188	0	0.0%	598,568	598,568	0	0.0%
3.2	CUSTOMER CHG.	\$	1,480.08	1,480.08	0.00	0.0%	1,480.08	1,480.08	0.00	0.0%
3.3	DISTRIBUTION CHG.	\$	9,561.62	9,766.45	(204.83)	-2.1%	13,812.30	14,173.76	(361.46)	-2.6%
3.4	LOAD BALANCING	\$	14,420.99	14,520.88	(99.89)	-0.7%	25,449.36	25,625.52	(176.16)	-0.7%
3.5	SALES COMMDTY	\$	42,088.48	41,906.69	181.79	0.4%	74,273.90	73,953.06	320.84	0.4%
3.6	TOTAL SALES	\$	67,551.17	67,674.10	(122.93)	-0.2%	115,015.64	115,232.42	(216.78)	-0.2%
3.7	TOTAL T-SERVICE	\$	25,462.69	25,767.41	(304.72)	-1.2%	40,741.74	41,279.36	(537.62)	-1.3%
3.8	SALES UNIT RATE	\$/m³	0.1992	0.1995	(0.0004)	-0.2%	0.1922	0.1925	(0.0004)	-0.2%
3.9	T-SERVICE UNIT RATE	\$/m³	0.0751	0.0760	(0.0009)	-1.2%	0.0681	0.0690	(0.0009)	-1.3%
3.10	SALES UNIT RATE	\$/GJ	5.284	5.294	(0.0096)	-0.2%	5.098	5.108	(0.0096)	-0.2%
3.11	T-SERVICE UNIT RATE	\$/GJ	1.992	2.016	(0.0238)	-1.2%	1.806	1.830	(0.0238)	-1.3%
3.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(390.52)	0.00	(390.52)	0.0%	(689.16)	0.00	(689.16)	0.0%
3.13	TOTAL SALES WITH SRC REFUND	\$	67,160.64	67,674.10	(513.45)	-0.8%	114,326.47	115,232.42	(905.94)	-0.8%
3.14	TOTAL T-SERVICE WITH SRC REFUND	\$	25,072.16	25,767.41	(695.24)	-2.7%	40,052.57	41,279.36	(1,226.78)	-3.0%
Rate 145 - Small Industrial Interr.							Rate 145 - Average Industrial Interr.			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
4.1	VOLUME	m³	339,188	339,188	0	0.0%	598,567	598,567	0	0.0%
4.2	CUSTOMER CHG.	\$	1,480.08	1,480.08	0.00	0.0%	1,480.08	1,480.08	0.00	0.0%
4.3	DISTRIBUTION CHG.	\$	9,834.43	10,039.25	(204.82)	-2.0%	14,053.74	14,415.21	(361.47)	-2.5%
4.4	LOAD BALANCING	\$	14,420.99	14,520.88	(99.89)	-0.7%	25,449.32	25,625.46	(176.14)	-0.7%
4.5	SALES COMMDTY	\$	42,088.46	41,906.68	181.78	0.4%	74,273.78	73,952.95	320.83	0.4%
4.6	TOTAL SALES	\$	67,823.96	67,946.89	(122.93)	-0.2%	115,256.92	115,473.70	(216.78)	-0.2%
4.7	TOTAL T-SERVICE	\$	25,735.50	26,040.21	(304.71)	-1.2%	40,983.14	41,520.75	(537.61)	-1.3%
4.8	SALES UNIT RATE	\$/m³	0.2000	0.2003	(0.0004)	-0.2%	0.1926	0.1929	(0.0004)	-0.2%
4.9	T-SERVICE UNIT RATE	\$/m³	0.0759	0.0768	(0.0009)	-1.2%	0.0685	0.0694	(0.0009)	-1.3%
4.10	SALES UNIT RATE	\$/GJ	5.305	5.315	(0.0096)	-0.2%	5.109	5.119	(0.0096)	-0.2%
4.11	T-SERVICE UNIT RATE	\$/GJ	2.013	2.037	(0.0238)	-1.2%	1.817	1.840	(0.0238)	-1.3%
4.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(390.52)	0.00	(390.52)	0.0%	(689.16)	0.00	(689.16)	0.0%
4.13	TOTAL SALES WITH SRC REFUND	\$	67,433.43	67,946.89	(513.45)	-0.8%	114,567.76	115,473.70	(905.94)	-0.8%
4.14	TOTAL T-SERVICE WITH SRC REFUND	\$	25,344.97	26,040.21	(695.23)	-2.7%	40,293.98	41,520.75	(1,226.77)	-3.0%

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
<b>Rate 110 - Small Ind. Firm - 50% LF</b>					<b>Rate 110 - Average Ind. Firm - 50% LF</b>				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE	
				(A) - (B)	%			(A) - (B)	%
5.1 VOLUME	m <sup>3</sup>	598,568	598,568	0	0.0%	9,976,121	9,976,121	0	0.0%
5.2 CUSTOMER CHG.	\$	7,048.44	7,048.44	0.00	0.0%	7,048.44	7,048.44	0.00	0.0%
5.3 DISTRIBUTION CHG.	\$	12,209.79	12,542.38	(332.59)	-2.7%	199,721.09	205,263.85	(5,542.76)	-2.7%
5.4 LOAD BALANCING	\$	28,318.49	28,727.79	(409.30)	-1.4%	471,974.19	478,795.55	(6,821.36)	-1.4%
5.5 SALES COMMDTY	\$	73,323.39	73,252.16	71.23	0.1%	1,222,054.86	1,220,867.70	1,187.16	0.1%
5.6 TOTAL SALES	\$	120,900.11	121,570.77	(670.66)	-0.6%	1,900,798.58	1,911,975.54	(11,176.96)	-0.6%
5.7 TOTAL T-SERVICE	\$	47,576.72	48,318.61	(741.89)	-1.5%	678,743.72	691,107.84	(12,364.12)	-1.8%
5.8 SALES UNIT RATE	\$/m <sup>3</sup>	0.2020	0.2031	(0.0011)	-0.6%	0.1905	0.1917	(0.0011)	-0.6%
5.9 T-SERVICE UNIT RATE	\$/m <sup>3</sup>	0.0795	0.0807	(0.0012)	-1.5%	0.0680	0.0693	(0.0012)	-1.8%
### SALES UNIT RATE	\$/GJ	5.359	5.389	(0.0297)	-0.6%	5.055	5.085	(0.0297)	-0.6%
### T-SERVICE UNIT RATE	\$/GJ	2.109	2.142	(0.0329)	-1.5%	1.805	1.838	(0.0329)	-1.8%
### SITE RESTORATION CLEARANCE REFUN	\$/m <sup>3</sup>	(916.80)	0.00	(916.80)	0.0%	(15,279.90)	0.00	(15,279.90)	0.0%
### TOTAL SALES WITH SRC REFUND	\$	119,983.31	121,570.77	(1,587.46)	-1.3%	1,885,518.68	1,911,975.54	(26,456.86)	-1.4%
### TOTAL T-SERVICE WITH SRC REFUND	\$	46,659.92	48,318.61	(1,658.69)	-3.4%	663,463.82	691,107.84	(27,644.02)	-4.0%
<b>Rate 110 - Average Ind. Firm - 75% LF</b>					<b>Rate 115 - Large Ind. Firm - 80% LF</b>				
		(A)	(B)	CHANGE		(A)	(B)	CHANGE	
				(A) - (B)	%			(A) - (B)	%
6.1 VOLUME	m <sup>3</sup>	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
6.2 CUSTOMER CHG.	\$	7,048.44	7,048.44	0.00	0.0%	7,471.44	7,471.44	0.00	0.0%
6.3 DISTRIBUTION CHG.	\$	152,763.15	158,305.94	(5,542.79)	-3.5%	766,225.37	787,540.08	(21,314.71)	-2.7%
6.4 LOAD BALANCING	\$	471,974.15	478,795.49	(6,821.34)	-1.4%	3,274,090.23	3,277,247.89	(3,157.66)	-0.1%
6.5 SALES COMMDTY	\$	1,222,054.76	1,220,867.60	1,187.16	0.1%	8,554,384.44	8,546,074.35	8,310.09	0.1%
6.6 TOTAL SALES	\$	1,853,840.50	1,865,017.47	(11,176.97)	-0.6%	12,602,171.48	12,618,333.76	(16,162.28)	-0.1%
6.7 TOTAL T-SERVICE	\$	631,785.74	644,149.87	(12,364.13)	-1.9%	4,047,787.04	4,072,259.41	(24,472.37)	-0.6%
6.8 SALES UNIT RATE	\$/m <sup>3</sup>	0.1858	0.1869	(0.0011)	-0.6%	0.1805	0.1807	(0.0002)	-0.1%
6.9 T-SERVICE UNIT RATE	\$/m <sup>3</sup>	0.0633	0.0646	(0.0012)	-1.9%	0.0580	0.0583	(0.0004)	-0.6%
### SALES UNIT RATE	\$/GJ	4.930	4.960	(0.0297)	-0.6%	4.788	4.794	(0.0061)	-0.1%
### T-SERVICE UNIT RATE	\$/GJ	1.680	1.713	(0.0329)	-1.9%	1.538	1.547	(0.0093)	-0.6%
### SITE RESTORATION CLEARANCE REFUN	\$/m <sup>3</sup>	(15,279.90)	0.00	(15,279.90)	0.0%	(60,997.95)	0.00	(60,997.95)	0.0%
### TOTAL SALES WITH SRC REFUND	\$	1,838,560.60	1,865,017.47	(26,456.87)	-1.4%	12,541,173.53	12,618,333.76	(77,160.23)	-0.6%
### TOTAL T-SERVICE WITH SRC REFUND	\$	616,505.84	644,149.87	(27,644.03)	-4.3%	3,986,789.09	4,072,259.41	(85,470.32)	-2.1%

**ANNUAL BILL COMPARISON - LARGE VOLUME CUSTOMERS**

**(A) EB-2012-0459 @ 37.69 MJ/m<sup>3</sup> vs (B) EB-2013-0295 @ 37.69 MJ/m<sup>3</sup>**

Item No.			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Rate 135 - Seasonal Firm							Rate 170 - Average Ind. Interr. - 50% LF			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
7.1	VOLUME	m³	598,567	598,567	0	0.0%	9,976,121	9,976,121	0	0.0%
7.2	CUSTOMER CHG.	\$	1,380.96	1,380.96	0.00	0.0%	3,351.72	3,351.72	0.00	0.0%
7.3	DISTRIBUTION CHG.	\$	7,811.6	8,012.24	(200.66)	-2.5%	71,175.6	73,517.57	(2,342.00)	-3.2%
7.4	LOAD BALANCING	\$	22,790.68	22,755.21	35.46	0.2%	351,939.52	353,369.93	(1,430.41)	-0.4%
7.5	SALES COMMDTY	\$	73,551.91	73,625.55	(73.64)	-0.1%	1,222,054.86	1,220,867.70	1,187.16	0.1%
7.6	TOTAL SALES	\$	105,535.13	105,773.96	(238.84)	-0.2%	1,648,521.67	1,651,106.92	(2,585.25)	-0.2%
7.7	TOTAL T-SERVICE	\$	31,983.22	32,148.41	(165.20)	-0.5%	426,466.81	430,239.22	(3,772.41)	-0.9%
7.8	SALES UNIT RATE	\$/m³	0.1763	0.1767	(0.0004)	-0.2%	0.1652	0.1655	(0.0003)	-0.2%
7.9	T-SERVICE UNIT RATE	\$/m³	0.0534	0.0537	(0.0003)	-0.5%	0.0427	0.0431	(0.0004)	-0.9%
7.10	SALES UNIT RATE	\$/GJ	4.678	4.689	(0.0106)	-0.2%	4.384	4.391	(0.0069)	-0.2%
7.11	T-SERVICE UNIT RATE	\$/GJ	1.418	1.425	(0.0073)	-0.5%	1.134	1.144	(0.0100)	-0.9%
7.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(83.69)	0.00	(83.69)	0.0%	(3,492.74)	0.00	(3,492.74)	0.0%
7.13	TOTAL SALES WITH SRC REFUND	\$	105,451.43	105,773.96	(322.53)	-0.3%	1,645,028.93	1,651,106.92	(6,077.99)	-0.4%
7.14	TOTAL T-SERVICE WITH SRC REFUND	\$	31,899.52	32,148.41	(248.89)	-0.8%	422,974.07	430,239.22	(7,265.15)	-1.7%
Rate 170 - Average Ind. Interr. - 75% LF							Rate 170 - Large Ind. Interr. - 75% LF			
			(A)	(B)	CHANGE		(A)	(B)	CHANGE	
					(A) - (B)	%			(A) - (B)	%
8.1	VOLUME	m³	9,976,120	9,976,120	0	0.0%	69,832,850	69,832,850	0	0.0%
8.2	CUSTOMER CHG.	\$	3,351.72	3,351.72	0.00	0.0%	3,351.72	3,351.72	0.00	0.0%
8.3	DISTRIBUTION CHG.	\$	63,990.8	66,332.73	(2,341.98)	-3.5%	332,366.9	348,760.91	(16,394.02)	-4.7%
8.4	LOAD BALANCING	\$	351,939.48	353,369.89	(1,430.41)	-0.4%	2,463,576.73	2,473,589.65	(10,012.92)	-0.4%
8.5	SALES COMMDTY	\$	1,222,054.76	1,220,867.60	1,187.16	0.1%	8,554,384.44	8,546,074.35	8,310.09	0.1%
8.6	TOTAL SALES	\$	1,641,336.71	1,643,921.94	(2,585.23)	-0.2%	11,353,679.78	11,371,776.63	(18,096.85)	-0.2%
8.7	TOTAL T-SERVICE	\$	419,281.95	423,054.34	(3,772.39)	-0.9%	2,799,295.34	2,825,702.28	(26,406.94)	-0.9%
8.8	SALES UNIT RATE	\$/m³	0.1645	0.1648	(0.0003)	-0.2%	0.1626	0.1628	(0.0003)	-0.2%
8.9	T-SERVICE UNIT RATE	\$/m³	0.0420	0.0424	(0.0004)	-0.9%	0.0401	0.0405	(0.0004)	-0.9%
8.10	SALES UNIT RATE	\$/GJ	4.365	4.372	(0.0069)	-0.2%	4.314	4.321	(0.0069)	-0.2%
8.11	T-SERVICE UNIT RATE	\$/GJ	1.115	1.125	(0.0100)	-0.9%	1.064	1.074	(0.0100)	-0.9%
8.12	SITE RESTORATION CLEARANCE REFUND	\$/m³	(3,492.74)	0.00	(3,492.74)	0.0%	(24,449.18)	0.00	(24,449.18)	0.0%
8.13	TOTAL SALES WITH SRC REFUND	\$	1,637,843.97	1,643,921.94	(6,077.97)	-0.4%	11,329,230.60	11,371,776.63	(42,546.03)	-0.4%
8.14	TOTAL T-SERVICE WITH SRC REFUND	\$	415,789.21	423,054.34	(7,265.13)	-1.7%	2,774,846.16	2,825,702.28	(50,856.12)	-1.8%

**REVENUE TO COST/  
RATE OF RETURN COMPARISONS  
Year Ended December 31, 2014**  
(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1 TOTAL	Col. 2 RATE 1	Col. 3 RATE 6	Col. 4 RATE 9	Col. 5 RATE 100	Col. 6 RATE 110	Col. 7 RATE 115	Col. 8 RATE 125	Col. 9 RATE 135	Col. 10 RATE 145	Col. 11 RATE 170	Col. 12 RATE 200	Col. 13 RATE 300	Col. 15 RATE 325 & 330	Col. 16 DIRECT PURCHASE
1.	Sales and Transportation Revenue	2,437.79	1,470.95	875.87	0.18	0.00	31.45	6.21	9.68	1.68	7.44	5.61	25.22	0.15	1.75	1.60
2.	Unbilled Revenues	0.30	(0.80)	1.27	0.00	0.00	0.01	0.02	0.00	(0.00)	(0.16)	(0.04)	0.00	0.00	0.00	0.00
3.	Total Revenues	2,438.08	1,470.15	877.14	0.18	0.00	31.45	6.23	9.68	1.68	7.28	5.57	25.22	0.15	1.75	1.60
4.	Cost to Serve	2,438.08	1,462.53	877.50	0.75	0.00	33.65	6.85	9.45	2.16	9.93	7.43	24.17	0.31	1.75	1.59
5.	Over / Under Contribution	0.00	7.63	(0.36)	(0.57)	(0.00)	(2.20)	(0.63)	0.23	(0.48)	(2.65)	(1.86)	1.05	(0.15)	0.00	0.00
6.	Revenue to Cost Ratio	1.00	1.01	1.00	0.24	0.00	0.93	0.91	1.02	0.78	0.73	0.75	1.04	0.50	1.00	1.00
7.	Revenue to Cost Ratio (2013 Final Rate Order)	1.00	1.00	1.00	0.40	0.00	0.90	1.07	1.03	0.90	0.83	1.02	1.04	0.57	1.00	1.00

**REVENUE TO COST/  
RATE OF RETURN COMPARISONS  
EXCLUDING GAS SUPPLY COMMODITY  
Year Ended December 31, 2014**

(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1 TOTAL	Col. 2 1	Col. 3 6	Col. 4 9	Col. 5 100	Col. 6 110	Col. 7 115	Col. 8 125	Col. 9 135	Col. 10 145	Col. 11 170	Col. 12 200	Col. 13 300	Col. 15 RATE 325 & 330 PURCHASE	Col. 16 DIRECT PURCHASE
1.	Sales and Transportation Revenue	1,532.98	962.98	513.04	0.11	0.00	20.17	6.10	9.68	1.54	4.71	1.04	10.11	0.15	1.75	1.60
2.	Unbilled Revenues	0.30	(0.80)	1.27	0.00	0.00	0.01	0.02	0.00	(0.00)	(0.16)	(0.04)	0.00	0.00	0.00	0.00
3.	Total Revenues	1,533.27	962.18	514.31	0.11	0.00	20.17	6.12	9.68	1.53	4.55	1.00	10.11	0.15	1.75	1.59
4.	Cost to Serve	1,533.27	954.55	514.68	0.68	0.00	22.37	6.74	9.45	2.02	7.20	2.86	9.06	0.31	1.75	1.59
5.	Over / Under Contribution	0.00	7.63	(0.36)	(0.57)	(0.00)	(2.20)	(0.63)	0.23	(0.48)	(2.65)	(1.86)	1.05	(0.15)	0.00	0.00
6.	Revenue to Cost Ratio	1.00	1.01	1.00	0.17	0.00	0.90	0.91	1.02	0.76	0.63	0.35	1.12	0.50	1.00	1.00
7.	Revenue to Cost Ratio (2013 Final Rate Order)	1.00	1.00	1.00	0.31	0.00	0.87	1.07	1.03	0.90	0.77	1.05	1.08	0.57	1.00	1.00

Functionalization of  
Ontario Utility Rate Base  
Year Ended December 31, 2014

(millions of dollars)

	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	Col. 14
	Net Rate Base	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/ Marketing	Customer Accounting	Unidenti- fiable	CIS	HST Revenue
1. Gas Supply	1.65	0.00	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Plant														
2.1 Land (incl offers to buy)	32.31	0.32	0.00	0.15	0.07	3.83	3.11	0.07	0.00	5.20	13.78	5.77	0.00	0.00
2.2 Structures & Improvements	101.07	0.99	0.00	0.48	0.23	11.99	9.71	0.23	0.00	16.28	43.10	18.06	0.00	0.00
2.3 Mains	1,806.18	0.00	0.00	0.00	0.00	0.00	1,806.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4 Meas. Reg. & Telemetering	195.00	0.00	0.00	95.18	99.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.5 Services	1,280.81	0.00	0.00	0.00	0.00	1,280.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6 Meters	276.29	0.00	0.00	0.00	0.00	0.00	0.00	276.29	0.00	0.00	0.00	0.00	0.00	0.00
2. Total Distribution Plant	3,691.66	1.30	0.00	95.81	100.13	1,296.63	1,819.00	276.60	0.00	21.49	56.87	23.83	0.00	0.00
General Plant														
3.1 Land (incl offers to buy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2 Structures & Improvements	6.41	0.00	0.00	0.00	0.00	2.15	0.29	0.00	0.00	0.81	2.27	0.90	0.00	0.00
3.3 Office Furniture & Equip.	11.94	0.02	0.01	0.02	1.47	1.93	2.39	0.55	0.20	0.29	0.38	4.70	0.00	0.00
3.4 Transportation Equipment	32.72	0.00	0.00	0.00	0.08	9.70	21.88	0.00	0.00	1.06	0.00	0.00	0.00	0.00
3.5 Heavy Work Equipment	13.75	0.00	0.00	0.00	0.03	4.08	9.19	0.00	0.00	0.45	0.00	0.00	0.00	0.00
3.6 Tools & Work Equip.	22.50	0.00	0.00	0.00	0.00	11.25	11.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.7 Rental Equip.	5.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.22	0.00	0.00	0.00	0.00	0.00
3.8 Communication Equip.	2.63	0.04	0.00	0.02	0.74	0.23	0.33	0.00	0.00	0.25	0.45	0.57	0.00	0.00
3.9 Compressors	0.67	0.00	0.00	0.00	0.00	0.20	0.45	0.00	0.00	0.02	0.00	0.00	0.00	0.00
3.10 Computer Equipment	15.54	0.37	0.05	0.36	1.32	2.51	4.06	1.32	0.02	0.14	3.59	1.80	0.00	0.00
3.11 Software Acquired/Developed	67.18	1.62	0.23	1.57	5.70	10.84	17.54	5.70	0.10	0.60	15.51	7.77	0.00	0.00
3.12 CIS	57.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.80	0.00
3. Total General Plant	236.36	2.05	0.30	1.96	9.35	42.88	67.37	7.58	5.54	3.61	22.19	15.74	57.80	0.00
4. Plant Held for Future Use	0.48	0.00	0.00	0.00	0.00	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Items														
5.1 Working Capital Allowance	253.84	302.78	1.83	(0.13)	(0.39)	15.73	26.62	0.00	0.00	(0.55)	(67.64)	0.75	0.00	(25.15)
5. Total Other Items	253.84	302.78	1.83	(0.13)	(0.39)	15.73	26.62	0.00	0.00	(0.55)	(67.64)	0.75	0.00	(25.15)
6. Total Rate Base	4,184.00	306.13	3.77	97.65	109.09	1,355.72	1,912.99	284.17	5.54	24.54	11.43	40.32	57.80	(25.15)



**Functionalization of  
Ontario Utility Working Capital  
Year Ended December 31, 2014**  
(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
	Total Requirement	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Sales/Marketing	Customer Accounting	Unidentifiable	HST Revenue
<b>Working Capital Allowance</b>											
1. Prepaid Expenses	0.90	0.00	0.00	0.00	0.00	0.11	0.11	0.01	0.00	0.67	0.00
<b>Materials &amp; Supplies</b>											
2.1 NGV Inventory	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	0.00	0.00
2.2 Pipe	5.91	0.00	0.00	0.00	0.00	1.34	4.57	0.00	0.00	0.00	0.00
2.3 Warehouse Inventory	5.44	0.00	0.00	0.00	0.00	2.72	2.72	0.00	0.00	0.00	0.00
2.4 Holding Account	17.76	0.00	0.00	0.00	0.00	8.88	8.88	0.00	0.00	0.00	0.00
3. Mortgages Receivable	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00
4. Rebilled Construction Work	1.30	0.00	0.00	0.00	0.00	0.00	1.30	0.00	0.00	0.00	0.00
5. Gas in Inventory	279.90	279.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Customer Security Deposits	(65.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(65.70)	0.00	0.00
<b>Working Cash Allowance</b>											
7.1 Gas Costs/O&M	1.46	10.20	0.81	(0.20)	(0.62)	(0.86)	(2.90)	(1.86)	(3.08)	(0.03)	0.00
7.2 HST	6.16	12.68	1.01	0.08	0.23	3.53	11.93	0.69	1.15	0.01	(25.15)
8. <b>Total Working Capital</b>	253.84	302.78	1.83	(0.13)	(0.39)	15.73	26.62	(0.55)	(67.64)	0.75	(25.15)

**Functionalization of  
Ontario Utility Net Investments  
Year Ended December 31, 2014**

(millions of dollars)

	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
	Investment and Revenues	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/ Marketing	Customer Accounting	Unidenti- fiable	CIS
<b>Investment Costs</b>													
1.1 Depreciation	242.39	1.07	0.14	5.11	8.20	63.49	85.94	42.25	1.53	1.91	12.98	7.06	12.71
1.2 Municipal Taxes	39.57	0.02	0.00	0.19	0.18	10.90	26.80	0.00	0.00	0.31	0.83	0.35	0.00
1.3 Capital Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Total Investments	281.96	1.09	0.14	5.30	8.38	74.39	112.74	42.26	1.53	2.22	13.80	7.41	12.71
<b>Miscellaneous Revenues</b>													
2.1 Rentals	(0.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.60)	0.00	0.00	0.00	0.00
2.2 Transactional Services	(6.00)	(6.12)	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3 Miscellaneous Income	(0.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.10)	0.00
2.4 Late Payment Penalties	(11.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11.32)	0.00	0.00
2.5 Open Bill Revenue	(5.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.40)	0.00	0.00
2.6 Customer Accounting Charge	(9.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9.12)	0.00	0.00
2.7 Meter Charge	(1.05)	0.00	0.00	0.00	0.00	0.00	0.00	(1.05)	0.00	0.00	0.00	0.00	0.00
2.8 Service Alteration Charge	(0.72)	0.00	0.00	0.00	0.00	(0.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Total Revenues	(34.31)	(6.12)	0.12	0.00	0.00	(0.72)	0.00	(1.05)	(0.60)	0.00	(25.84)	(0.10)	0.00
3. Net Investments Total	247.65	(5.02)	0.26	5.30	8.38	73.66	112.74	41.21	0.93	2.22	(12.04)	7.31	12.71

Functionalization of  
Ontario Utility O&M  
Year Ended December 31, 2014  
(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Cost of Service	Fringe Benefits	Sub-Total	Supervision	Sub-Total	A&G Overhead	Total
<b>Gas Supply</b>							
1.1 Gas Purchased	1,330.29	0.00	1,330.29	0.00	1,330.29	0.00	1,330.29
1.2 Gas Storage	153.50	3.05	156.54	0.00	156.54	0.00	156.54
1.3 A&G	0.00	0.00	0.00	0.00	0.00	10.28	10.28
1.4 System Gas Management	0.97	0.80	1.76	0.00	1.76	0.00	1.76
1.5 Direct Purchase Management	1.07	0.52	1.59	0.00	1.59	0.00	1.59
1. Total Gas Supply	1,485.83	4.37	1,490.19	0.00	1,490.19	10.28	1,500.47
<b>Distribution Costs</b>							
<b>Operating Costs</b>							
2.1.1 Chart Processing	0.04	0.00	0.04	0.02	0.06	0.01	0.08
2.1.2 Distribution Sta.	1.22	0.88	2.10	1.20	3.30	0.76	4.06
2.1.3 Sub-total	1.26	0.88	2.14	1.22	3.36	0.77	4.14
2.1.4 Supervision M&R	0.44	0.36	0.80	(0.80)	0.00	0.00	0.00
2.1.5 System Operation	44.10	13.08	57.19	11.24	68.43	15.74	84.17
2.1.6 Sub-total	45.81	14.32	60.13	11.67	71.79	16.51	88.30
2.1.7 Supervision Dist Op	6.91	4.76	11.67	(11.67)	0.00	0.00	0.00
2.1.8 Gas Dispatched	4.69	2.55	7.24	0.00	7.24	1.67	8.91
2.1 Total Operating Costs	57.41	21.63	79.04	0.00	79.04	18.18	97.21
<b>Maintenance Costs</b>							
2.2.1 Distribution Sys Reg	1.13	0.09	1.22	3.09	4.31	0.99	5.30
2.2.2 Sales Meters	0.79	0.43	1.22	3.09	4.31	0.99	5.30
2.2.3 Other Meters	1.77	1.17	2.94	7.46	10.40	2.39	12.79
2.2.4 Instruments	0.82	0.47	1.29	3.29	4.58	1.05	5.64
2.2.5 Sub-total M&R	4.51	2.15	6.67	16.93	23.60	5.43	29.03
2.2.6 Supervision M&R	5.87	3.20	9.07	(9.07)	0.00	0.00	0.00
2.2.7 Mains	8.79	3.37	12.16	14.36	26.52	6.10	32.62
2.2.8 Structures	0.29	0.21	0.50	0.59	1.09	0.25	1.34
2.2.9 Sub-total Mntce	19.46	8.93	28.40	22.81	51.21	11.78	62.98
2.2.10 Supervision Dist Mntce	14.30	8.51	22.81	(22.81)	0.00	0.00	0.00
2.2 Total Maintenance Costs	33.76	17.45	51.21	0.00	51.21	11.78	62.98
2. Total Distribution Costs	91.17	39.08	130.24	0.00	130.24	29.95	160.20

**Functionalization of  
Ontario Utility O&M  
Year Ended December 31, 2014**  


---

(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Cost of Service	Fringe Benefits	Sub-Total	Supervision	Sub-Total	A&G Overhead	Total
<b>Customer Service Costs</b>							
<b>Operating Costs</b>							
3.1.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2	2.16	0.66	2.83	1.17	4.00	0.92	4.92
3.1.3	2.16	0.66	2.83	1.17	4.00	0.92	4.92
3.1.4	9.36	1.05	10.41	4.31	14.72	3.38	18.10
3.1.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.6	11.52	1.72	13.24	5.48	18.71	4.30	23.02
3.1.7	4.98	3.23	8.21	(8.21)	0.00	0.00	0.00
3.1	16.50	4.94	21.45	(2.73)	18.71	4.30	23.02
<b>Maintenance Costs</b>							
3.2.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2	4.45	2.15	6.61	2.73	9.34	2.15	11.49
3.2	4.45	2.15	6.61	2.73	9.34	2.15	11.49
3.	20.96	7.10	28.05	0.00	28.05	6.45	34.50
<b>Sales/Marketing Costs</b>							
4.1	2.59	0.82	3.41	1.20	4.61	1.06	5.66
4.2	1.05	1.46	2.51	0.88	3.39	0.78	4.17
4.3	0.77	1.03	1.79	0.63	2.42	0.56	2.98
4.4	2.63	1.99	4.62	1.62	6.24	1.43	7.67
4.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	0.73	0.47	1.20	0.42	1.62	0.37	1.99
4.7	2.22	1.74	3.96	1.39	5.35	1.23	6.58
4.8	9.98	7.51	17.49	6.13	23.63	5.43	29.06
4.9	3.74	2.39	6.13	(6.13)	0.00	0.00	0.00
4.10	25.69	0.00	25.69	0.00	25.69	5.91	31.59
4.11	6.47	5.11	11.59	0.00	11.59	2.66	14.25
4.	45.88	15.01	60.90	0.00	60.90	14.00	74.90

**Functionalization of  
Ontario Utility O&M  
Year Ended December 31, 2014**

(millions of dollars)

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Cost of Service	Fringe Benefits	Sub-Total	Supervision	Sub-Total	A&G Overhead	Total
<b>Customer Accounting Costs</b>							
5.1 Billing	40.79	1.50	42.29	6.74	49.03	11.27	60.30
5.2 Service & Billing Enquiry	9.36	0.00	9.36	1.49	10.86	2.50	13.35
5.3 Meter Reading	9.92	0.00	9.92	1.58	11.51	2.65	14.15
5.4 Credit & Collection	15.12	0.00	15.12	2.41	17.54	4.03	21.57
5.5 Sub-total	75.20	1.50	76.70	12.23	88.93	20.45	109.37
5.6 Supervision	11.94	0.29	12.23	(12.23)	0.00	0.00	0.00
5.7 Large Volume Customer Care	2.58	0.06	2.65	0.00	2.65	0.61	3.25
5.8 Uncollectible Accounts	9.50	0.00	9.50	0.00	9.50	2.18	11.68
5. Total Customer Accounting	99.22	1.86	101.07	(0.00)	101.07	23.24	124.31
6. Fringe Benefits	91.67	(91.67)	0.00	0.00	0.00	0.00	0.00
7. Admin & Gen Overhead	59.67	24.26	83.93	0.00	83.93	(83.93)	0.00
8. Sub-total A&G and F/B	151.34	(67.41)	83.93	0.00	83.93	(83.93)	0.00
9. Total Operating & Maintenance	1,894.39	0.00	1,894.39	(0.00)	1,894.39	0.00	1,894.39
10. Fixed Financing Costs	1.90	0.00	1.90	0.00	1.90	0.00	1.90
11. TOTAL O&M EXPENSE	1,896.29	0.00	1,896.29	(0.00)	1,896.29	0.00	1,896.29

CLASSIFICATION OF RATE BASE  
 Year Ended December 31, 2014

(millions of dollars)

Item No.	Description	Total	Specific Classes	Winter		Annual		Peak	Seasonal	Annual	Deliverability	Space	W/inter	TP		HP		LP	Commodity
				Commodity	Commodity	Commodity	Commodity							Capacity	Capacity	Capacity	Capacity		
----- GAS SUPPLY -----																			
----- PRODUCT COSTS -----				----- LOAD BALANCING -----				----- STORAGE COSTS -----				----- DISTRIBUTION COSTS -----							
<b>GAS SUPPLY</b>																			
1.	Gas Supply	306.13	0.00	0.00	25.98	0.00	279.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25
2.	Storage	3.77	0.00	0.00	0.00	0.00	0.00	0.00	2.39	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DISTRIBUTION</b>																			
3.	Mains	1,912.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	333.49	194.15	742.76	0.00	0.00	0.00
4.	Distribution Reg.	109.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.64	16.67	63.78	0.00	0.00	0.00
<b>CUSTOMER</b>																			
5.	Sales Station	97.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Meters	284.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Services	1,355.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Rental Equipment	5.54	2.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Sales/Marketing	24.54	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.22	1.88	7.17	0.00	0.00	0.00
10.	Customer Accounting	11.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	HST Revenue	(25.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.	<b>Sub-total</b>	4,085.87	3.33	0.00	25.98	0.00	279.90	0.00	2.39	1.38	0.00	365.35	212.70	813.71	0.25	0.25	0.00	0.00	0.25
13.	Unidentifiable	40.32	0.03	0.00	0.25	0.00	2.75	0.00	0.02	0.01	0.00	3.58	2.09	7.98	0.00	0.00	0.00	0.00	0.00
14.	CIS	57.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.	<b>Total Classified</b>	4,184.00	3.36	0.00	26.24	0.00	282.65	0.00	2.41	1.40	0.00	368.93	214.78	821.70	0.25	0.25	0.00	0.00	0.25

**CLASSIFICATION OF RATE BASE**  
**Year Ended December 31, 2014**

(millions of dollars)

Item No.	Description	----- CUSTOMER RELATED INVESTMENTS -----					----- NUMBER OF CUSTOMERS -----					HST Revenue		
		Meters	Sales Stations	Services	Customer Plant	Rentals	Commercial/Industrial	Contracts	Direct Purchase	Total	Readings Processed		CIS	
GAS SUPPLY														
1.	Gas Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Storage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRIBUTION														
3.	Mains	0.00	0.00	0.00	642.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Distribution Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMER														
5.	Sales Station	0.00	97.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Meters	284.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Services	0.00	0.00	1,355.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Rental Equipment	0.00	0.00	0.00	0.00	2.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Sales/Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00	0.00	0.00	0.00
10.	Customer Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.43	0.00	0.00	0.00	0.00
11.	HST Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25.15)	
12.	Sub-total	284.17	97.65	1,355.72	642.58	2.57	0.00	0.00	0.00	23.34	0.00	0.00	(25.15)	
13.	Unidentifiable	2.79	0.96	13.30	6.30	0.03	0.00	0.00	0.00	0.23	0.00	0.00	0.00	0.00
14	CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.80	0.00	
15.	Total Classified	286.96	98.61	1,369.01	648.88	2.59	0.00	0.00	0.00	23.57	0.00	57.80	(25.15)	

**CLASSIFICATION OF NET INVESTMENT**  
 Year Ended December 31, 2014

(millions of dollars)

Item No.	Description	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	Col. 14	Col. 15	Col. 16
		<div> <div>----- PRODUCT COSTS -----</div> <div>----- GAS SUPPLY -----</div> <div>----- LOAD BALANCING -----</div> <div>----- STORAGE COSTS -----</div> <div>----- DISTRIBUTION COSTS -----</div> </div>															
		Total	Specific Classes	Winter Commodity	Annual Commodity	Peak	Seasonal	Annual	DSM Peak	DSM Annual	Deliverability	Space	Winter	TP Capacity	HP Capacity	LP Capacity	Commodity
<b>GAS SUPPLY</b>																	
1.	Gas Supply	(5.02)	0.00	0.00	0.10	0.00	1.04	(6.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.05)
2.	Storage	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	0.09	0.00	0.00	0.00	0.00	0.00
<b>DISTRIBUTION</b>																	
3.	Mains	112.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.65	11.44	43.77	0.00
4.	Distribution Reg.	8.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.20	1.28	4.90	0.00
<b>CUSTOMER</b>																	
5.	Sales Station	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Meters	41.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Services	73.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Rental Equipment	0.93	(0.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.	Sales/Marketing	2.22	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.29	0.17	0.65	0.00
10.	Customer Accounting	(12.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	<b>Sub-total</b>	227.64	(0.42)	0.00	0.10	0.00	1.04	(6.12)	0.00	0.00	0.16	0.09	0.00	22.15	12.89	49.32	(0.05)
12.	Unidentifiable	7.31	0.01	0.00	0.05	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.65	0.38	1.45	0.00
13.	CIS	12.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.	<b>Total Classified</b>	247.65	(0.41)	0.00	0.14	0.00	1.54	(6.12)	0.00	0.00	0.17	0.10	0.00	22.80	13.27	50.77	(0.05)



(millions of dollars)

----- CUSTOMER RELATED INVESTMENTS ----- ----- NUMBER OF CUSTOMERS -----												
Item No.	Description	Meters	Sales Stations	Services	Customer Plant	Rentals	Commercial/Industrial	Contracts	Direct Purchase	Total	Readings Processed	CIS
<b>GAS SUPPLY</b>												
1.	Gas Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Storage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DISTRIBUTION</b>												
3.	Mains	0.00	0.00	0.00	37.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Distribution Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CUSTOMER</b>												
5.	Sales Station	0.00	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.	Meters	41.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.	Services	0.00	0.00	73.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	Rental Equipment	0.00	0.00	0.00	0.00	1.37	0.00	0.00	0.00	0.00	0.00	0.00
9.	Sales/Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.08	0.00	0.00
10.	Customer Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.04)	0.00	0.00
11.	<b>Sub-total</b>	41.21	5.30	73.66	37.87	1.37	0.00	0.00	0.00	(10.96)	0.00	0.00
12.	Unidentifiable	0.51	0.17	2.41	1.14	0.00	0.00	0.00	0.00	0.04	0.00	0.00
13	CIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.71
14.	<b>Total Classified</b>	41.71	5.47	76.07	39.01	1.38	0.00	0.00	0.00	(10.92)	0.00	12.71

**CLASSIFICATION OF O&M COSTS**  
**Year Ended December 31, 2014**

(millions of dollars)

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	
				----- GAS SUPPLY -----										
				----- PRODUCT COSTS -----				----- LOAD BALANCING -----			----- STORAGE COSTS -----			
Item No.	Description	Total	Specific Classes	Winter Commodity	Annual Commodity	System Gas	Bad Debt Commodity	Peak	Seasonal	Transportation Annual	Deliverability	Space	Winter	
GAS SUPPLY														
1.1	Gas Purchased	1,330.29	0.00	0.00	897.06	0.00	0.00	26.61	2.43	387.76	0.00	0.00	0.00	
1.2	Stored Gas	156.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.16	57.38	0.00	
1.3	A&G	10.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1.4	System Gas Management	1.76	0.00	0.00	0.00	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1.5	Direct Purchase Management	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1.	Total Gas Supply	1,500.47	0.00	0.00	897.06	1.76	0.00	26.61	2.43	387.76	99.16	57.38	0.00	
DISTRIBUTION														
OPERATING COSTS														
2.1	Chart Processing	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.2	District Stations	4.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.3	System Operations	84.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.4	Gas Dispatched	8.91	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE COSTS														
2.5	Dist. System Reg.	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.6	Sales Meters	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.7	Other Meters	12.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.8	Instruments	5.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.9	Mains	32.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.10	Structures	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.	Total Distribution Costs	160.20	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CUSTOMER SERVICE														
OPERATING COSTS														
3.1	Appliance Inspection	4.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.2	Locks/Unlocks/Exchanges	18.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.4	JC Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MAINTENANCE COSTS														
3.3	Service Lines	11.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.	Total Customer Service	34.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SALES/MARKETING														
4.1	Residential	5.66	5.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.2	Commercial	4.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.3	Industrial	2.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.4	General Promotion	7.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.5	Merchandising Ex.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.6	NGV Operation	1.99	1.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.7	Contract Administration	6.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.8	DSM - Program	31.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.9	DSM - General	14.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4.	Total Promotions	74.90	7.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CUSTOMER ACCOUNTING														
5.1	Billing	60.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.2	Enquiry	13.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.3	Readings	14.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.4	Credit	21.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.5	Large Volume Customer Care	3.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.6	Uncollectibles	11.68	0.00	0.00	0.00	0.00	4.07	0.00	0.00	0.00	0.00	0.00	0.00	
5.	Total Customer Accounting	124.31	0.00	0.00	0.00	0.00	4.07	0.00	0.00	0.00	0.00	0.00	0.00	
6.	Total O&M	1,894.39	7.75	0.00	897.06	1.76	4.07	26.61	2.43	387.76	99.16	57.38	0.00	
7.	Fixed Financing Costs	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8.	Total O&M Expense	1,896.29	7.75	0.00	897.06	1.76	4.07	26.61	2.43	387.76	99.16	57.38	0.00	

**CLASSIFICATION OF O&M COSTS**  
**Year Ended December 31, 2014**

(millions of dollars)

	Col. 13	Col. 14	Col. 15	Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	Col. 23
----- DISTRIBUTION COSTS -----  ----- CUSTOMER RELATED INVESTMENTS -----											
Item No.	Description	TP Capacity	HP Capacity	LP Capacity	Commodity	Bad Debt Distribution	DSM	Meters	Sales Stations	Services	Customer Plant Rentals
<b>GAS SUPPLY</b>											
1.1	Gas Purchased	0.00	0.00	0.00	16.43	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Stored Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	A&G	10.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.	Total Gas Supply	10.28	0.00	0.00	16.43	0.00	0.00	0.00	0.00	0.00	0.00
<b>DISTRIBUTION</b>											
<b>OPERATING COSTS</b>											
2.1	Chart Processing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	District Stations	1.06	0.62	2.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	14.67	8.54	32.68	0.00	0.00	0.00	0.00	0.00	0.00	28.27
2.4	Gas Dispatched	8.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>MAINTENANCE COSTS</b>											
2.5	Dist. System Reg.	1.39	0.81	3.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.30	0.00	0.00
2.7	Other Meters	0.00	0.00	0.00	0.00	0.00	0.00	12.79	0.00	0.00	0.00
2.8	Instruments	5.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	3.48	2.03	14.54	0.00	0.00	0.00	0.00	0.00	0.00	12.58
2.10	Structures	0.29	0.02	0.06	0.02	0.00	0.00	0.01	0.00	0.19	0.05
2.	Total Distribution Costs	35.35	12.01	52.75	0.02	0.00	0.00	12.80	5.30	0.19	40.90
<b>CUSTOMER SERVICE</b>											
<b>OPERATING COSTS</b>											
3.1	Appliance Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.3	JC Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>MAINTENANCE COSTS</b>											
3.4	Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.49	0.00
3.	Total Customer Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.49	0.00
<b>SALES/MARKETING</b>											
4.1	Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.4	General Promotion	7.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Merchandising Ex.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	0.00	0.00	0.00	0.00	0.00	31.59	0.00	0.00	0.00	0.00
4.9	DSM - General	0.00	0.00	0.00	0.00	0.00	14.25	0.00	0.00	0.00	0.00
4.	Total Promotions	7.67	0.00	0.00	0.00	0.00	45.84	0.00	0.00	0.00	0.00
<b>CUSTOMER ACCOUNTING</b>											
5.1	Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2	Enquiry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3	Readings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.4	Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Large Volume Customer Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Uncollectibles	0.00	0.00	0.00	0.00	7.62	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	0.00	0.00	0.00	0.00	7.62	0.00	0.00	0.00	0.00	0.00
6.	<b>Total O&amp;M</b>	53.30	12.01	52.75	16.45	7.62	45.84	12.80	5.30	11.68	40.90
7.	Fixed Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.	<b>Total O&amp;M Expense</b>	53.30	12.01	52.75	16.45	7.62	45.84	12.80	5.30	11.68	40.90

**CLASSIFICATION OF O&M COSTS**  
**Year Ended December 31, 2014**

(millions of dollars)

		Col. 24	Col. 25	Col. 26	Col. 27	Col. 28	Col. 29	Col. 30
		----- NUMBER OF CUSTOMERS -----						
Item No.	Description	Commercial/ Industrial	Contracts	Direct Purchase	Total	Readings Processed	LV CC	Fixed Financing
<b>GAS SUPPLY</b>								
1.1	Gas Purchased	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Stored Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.3	A&G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	System Gas Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.5	Direct Purchase Management	0.00	0.00	1.59	0.00	0.00	0.00	0.00
1.	Total Gas Supply	0.00	0.00	1.59	0.00	0.00	0.00	0.00
<b>DISTRIBUTION</b>								
OPERATING COSTS								
2.1	Chart Processing	0.00	0.00	0.00	0.00	0.08	0.00	0.00
2.2	District Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3	System Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Gas Dispatched	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS								
2.5	Dist. System Reg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.6	Sales Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.7	Other Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.8	Instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.9	Mains	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.10	Structures	0.00	0.00	0.00	0.70	0.00	0.00	0.00
2.	Total Distribution Costs	0.00	0.00	0.00	0.70	0.08	0.00	0.00
<b>CUSTOMER SERVICE</b>								
OPERATING COSTS								
3.1	Appliance Inspection	0.00	0.00	0.00	4.92	0.00	0.00	0.00
3.2	Locks/Unlocks/Exchanges	0.00	0.00	0.00	18.10	0.00	0.00	0.00
3.4	JC Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE COSTS								
3.3	Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Total Customer Service	0.00	0.00	0.00	23.02	0.00	0.00	0.00
<b>SALES/MARKETING</b>								
4.1	Residential	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Commercial	4.17	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Industrial	2.98	0.00	0.00	0.00	0.00	0.00	0.00
4.4	General Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Merchandising Ex.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.6	NGV Operation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Contract Administration	0.00	6.58	0.00	0.00	0.00	0.00	0.00
4.8	DSM - Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.9	DSM - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.	Total Promotions	7.15	6.58	0.00	0.00	0.00	0.00	0.00
<b>CUSTOMER ACCOUNTING</b>								
5.1	Billing	0.00	0.00	0.00	60.30	0.00	0.00	0.00
5.2	Enquiry	0.00	0.00	0.00	13.35	0.00	0.00	0.00
5.3	Readings	0.00	0.00	0.00	0.00	14.15	0.00	0.00
5.4	Credit	0.00	0.00	0.00	21.57	0.00	0.00	0.00
5.5	Large Volume Customer Care	3.25	0.00	0.00	0.00	0.00	3.25	0.00
5.6	Uncollectibles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Total Customer Accounting	0.00	0.00	0.00	95.22	14.15	3.25	0.00
6.	<b>Total O&amp;M</b>	<b>7.15</b>	<b>6.58</b>	<b>1.59</b>	<b>118.94</b>	<b>14.23</b>	<b>3.25</b>	<b>0.00</b>
7.	Fixed Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	1.90
8.	<b>Total O&amp;M Expense</b>	<b>7.15</b>	<b>6.58</b>	<b>1.59</b>	<b>118.94</b>	<b>14.23</b>	<b>3.25</b>	<b>1.90</b>

ALLOCATION OF RATE BASE  
Year Ended December 31, 2014

(millions of dollars)

ITEM NO.	DESCRIPTION	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	Col. 14	Col. 15
		RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	FACTORS
		BASE	1	6	9	100	110	115	125	135	145	170	200	300	300 Int	EXHIBIT
																G2.6.3 *
<b>SUPPLY COST</b>																
<b>PRODUCT COSTS</b>																
1.1	Annual Commodity	26.24	14.74	10.51	0.00	0.00	0.33	0.00	0.00	0.00	0.08	0.13	0.44	0.00	0.00	1.1
1	Total Gas Cost	26.24	14.74	10.51	0.00	0.00	0.33	0.00	0.00	0.00	0.08	0.13	0.44	0.00	0.00	
<b>PIPELINE TRANS.</b>																
2.1	Peak	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.4
2.2	Seasonal	282.65	135.91	130.77	0.00	0.00	3.52	0.89	0.00	0.00	3.00	4.70	3.86	0.00	0.00	3.2
2.3	Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.2
2	Total Pipeline Trans. Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>FACILITIES' COSTS</b>																
<b>STORAGE FACILITIES</b>																
3.1	Deliverability	2.41	1.36	1.01	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.02	0.00	0.00	3.1
3.2	Space	1.40	0.67	0.65	0.00	0.00	0.02	0.00	0.00	0.00	0.01	0.02	0.02	0.00	0.00	3.2
3	Total Storage	3.81	2.03	1.66	0.00	0.00	0.03	0.01	0.00	0.00	0.01	0.02	0.04	0.00	0.00	
<b>DISTRIBUTION FACILITIES</b>																
4.1	Capacity TP	368.93	173.37	145.14	0.01	0.00	7.34	4.93	31.89	0.02	1.39	0.97	3.83	0.05	0.00	2.1
4.2	Capacity HP	214.78	111.65	93.47	0.00	0.00	4.73	3.17	0.00	0.01	0.89	0.63	0.00	0.03	0.20	2.2
4.3	Capacity LP	821.70	430.81	360.65	0.01	0.00	18.24	5.16	0.00	0.04	3.44	2.41	0.00	0.12	0.79	2.3
4.4	Commodity	0.25	0.10	0.10	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.01	0.00	0.00	0.00	1.3
4.5	Customer Plant	648.88	598.48	50.27	0.00	0.00	0.06	0.01	0.00	0.01	0.03	0.01	0.00	0.00	0.00	2.4
4	Total Distribution	2,054.55	1,314.42	649.64	0.03	0.00	30.38	13.28	31.89	0.08	5.76	4.03	3.84	0.21	0.99	
<b>CUSTOMER RELATED</b>																
5.1	Meters	286.96	158.48	124.56	0.03	0.00	1.13	0.15	1.56	0.25	0.59	0.19	0.00	0.01	0.01	4.1
5.2	Sales Stations	98.61	7.42	83.53	0.08	0.00	2.98	0.57	0.00	1.46	1.29	1.13	0.00	0.07	0.07	4.2
5.3	Services	1,369.01	1,216.54	148.03	0.01	0.00	1.17	0.43	0.27	0.22	0.61	1.67	0.00	0.01	0.05	4.3
5.4	Rentals	2.59	0.52	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.4
5.5	Comm./Ind. Customers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.6
5.6	Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.7
5.7	Direct Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.12
5.8	Total Customers	23.57	21.74	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5
5.9	Specific Classes	3.36	0.68	1.05	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.10	Readings Processed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.11	HST Revenue	(25.15)	(14.13)	(10.07)	(0.00)	0.00	(0.31)	(0.00)	0.00	(0.00)	(0.08)	(0.13)	(0.42)	0.00	0.00	4.8 & 4.9
5	Total Customer Related	1,758.96	1,391.26	351.00	1.75	0.00	4.97	1.16	1.83	1.93	2.42	2.87	(0.42)	0.08	0.12	1.2
6	<b>Total Rate Base</b>	4,126.20	2,858.35	1,143.56	1.78	0.00	39.23	15.35	33.72	2.01	11.27	11.76	7.76	0.29	1.11	
7	CIS	57.80	53.31	4.48	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	<b>Total Rate Base + CIS</b>	4,184.00	2,911.66	1,148.04	1.78	0.00	39.24	15.35	33.72	2.01	11.27	11.76	7.76	0.29	1.11	

\* G2.6.3 refers to Exhibit G2, Tab 6, Schedule 3.

ALLOCATION OF RETURN & TAXES  
Year Ended December 31, 2014

(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1 RATE BASE	Col. 2 RETURN & TAXES	Col. 3 RATE 1	Col. 4 RATE 6	Col. 5 RATE 9	Col. 6 RATE 100	Col. 7 RATE 110	Col. 8 RATE 115	Col. 9 RATE 125	Col. 10 RATE 135	Col. 11 RATE 145	Col. 12 RATE 170	Col. 13 RATE 200	Col. 14 RATE 300	Col. 15 RATE 300 Int
<b>SUPPLY COST</b>																
<b>PRODUCT COSTS</b>																
1.1	Annual Commodity	26.24	1.78	1.00	0.71	0.00	0.00	0.02	0.00	0.00	0.00	0.01	0.01	0.03	0.00	0.00
1	Total Gas Cost	26.24	1.78	1.00	0.71	0.00	0.00	0.02	0.00	0.00	0.00	0.01	0.01	0.03	0.00	0.00
<b>PIPELINE TRANS.</b>																
2.1	Peak	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.2	Seasonal	282.65	19.23	9.25	8.90	0.00	0.00	0.24	0.06	0.00	0.00	0.20	0.32	0.26	0.00	0.00
2.3	Annual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Total Pipeline Trans. Cost	282.65	19.23	9.25	8.90	0.00	0.00	0.24	0.06	0.00	0.00	0.20	0.32	0.26	0.00	0.00
<b>FACILITIES' COSTS</b>																
<b>STORAGE FACILITIES</b>																
3.1	Deliverability	2.41	0.16	0.09	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2	Space	1.40	0.10	0.05	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Storage	3.81	0.26	0.14	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DISTRIBUTION FACILITIES</b>																
4.1	Capacity TP	368.93	25.10	11.79	9.87	0.00	0.00	0.50	0.34	2.17	0.00	0.09	0.07	0.26	0.00	0.00
4.2	Capacity HP	214.78	14.61	7.60	6.36	0.00	0.00	0.32	0.22	0.00	0.00	0.06	0.04	0.00	0.00	0.01
4.3	Capacity LP	821.70	55.90	29.31	24.53	0.00	0.00	1.24	0.35	0.00	0.00	0.23	0.16	0.00	0.01	0.05
4.4	Commodity	0.25	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Customer Plant	648.88	44.14	40.71	3.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Distribution	2,054.55	139.76	89.41	44.19	0.00	0.00	2.07	0.90	2.17	0.01	0.39	0.27	0.26	0.01	0.07
<b>CUSTOMER RELATED</b>																
5.1	Meters	286.96	19.52	10.78	8.47	0.00	0.00	0.08	0.01	0.11	0.02	0.04	0.01	0.00	0.00	0.00
5.2	Sales Stations	98.61	6.71	0.50	5.68	0.01	0.00	0.20	0.04	0.00	0.10	0.09	0.08	0.00	0.00	0.00
5.3	Services	1,369.01	93.13	82.76	10.07	0.00	0.00	0.08	0.03	0.02	0.02	0.04	0.11	0.00	0.00	0.00
5.4	Rentals	2.59	0.18	0.04	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Comm./Ind. Customers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.7	Direct Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.8	Total Customers	23.57	1.60	1.48	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.9	Specific Classes	3.36	0.23	0.05	0.07	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.10	Readings Processed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.11	HST Revenue	(25.15)	(1.71)	(0.96)	(0.69)	(0.00)	0.00	(0.02)	(0.00)	0.00	(0.00)	(0.01)	(0.01)	(0.03)	0.00	0.00
5	Total Customer Related	1,758.96	119.65	94.64	23.88	0.12	0.00	0.34	0.08	0.12	0.13	0.16	0.20	(0.03)	0.01	0.01
6	CIS	57.80	11.70	10.79	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Total Rate Base	4,184.00	292.39	205.23	78.70	0.12	0.00	2.67	1.04	2.29	0.14	0.77	0.80	0.53	0.02	0.08

\* G2.6.3 refers to Exhibit G2, Tab 6, Schedule 3.

ALLOCATION OF TOTAL COST TO SERVE  
Year Ended December 31, 2014

(millions of dollars)

ITEM NO.	DESCRIPTION	Col. 1 O&M COSTS	Col. 2 NET INV. COSTS	Col. 3 TOTAL	Col. 4 RATE 1	Col. 5 RATE 6	Col. 6 RATE 9	Col. 7 RATE 100	Col. 8 RATE 110	Col. 9 RATE 115	Col. 10 RATE 125	Col. 11 RATE 135	Col. 12 RATE 145	Col. 13 RATE 170	Col. 14 RATE 200	Col. 15 RATE 300 firm	Col. 16 RATE 300Int	Col. 17 DIRECT PURCHASE	Col. 18 ALLOCATION FACTORS EXHIBIT G2.6.3*
<b>SUPPLY COSTS</b>																			
<b>PRODUCT COSTS</b>																			
1.1	Annual Commodity	897.06	0.14	897.21	504.06	359.30	0.07	0.00	11.24	0.11	0.00	0.15	2.69	4.55	15.06	0.00	0.00	0.00	1.1
1.2	Bad Debt Commodity	4.07	0.00	4.07	1.92	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	1.5
1.3	System Gas Fee	1.76	0.00	1.76	0.99	0.71	0.00	0.00	0.02	0.00	0.00	0.00	0.01	0.01	0.03	0.00	0.00	0.00	
1	Total Gas Cost	902.89	0.14	903.03	506.97	362.11	0.07	0.00	11.26	0.11	0.00	0.15	2.73	4.56	15.09	0.00	0.00	0.00	
<b>PIPELINE TRANS.</b>																			
2.1	Peak	26.61	0.00	33.28	18.73	13.95	0.00	0.00	0.21	0.11	0.00	0.00	0.00	0.00	0.28	0.00	0.00	0.00	3.1
2.2	Seasonal	2.43	1.54	3.97	1.91	1.84	0.00	0.00	0.05	0.01	0.00	0.00	0.04	0.07	0.05	0.00	0.00	0.00	3.2
2.3	Annual - Transportation	387.76	0.00	387.76	203.00	165.06	0.03	0.00	7.53	0.69	0.00	1.13	1.97	2.53	5.83	0.00	0.00	0.00	
2.4	Interruptible Credit	0.00	0.00	(6.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.87)	(5.58)	(0.22)	0.00	0.00	0.00	
2.5	TS Revenue	0.00	(6.12)	(6.12)	(2.54)	(2.51)	(0.00)	0.00	(0.34)	(0.26)	0.00	(0.03)	(0.09)	(0.25)	(0.09)	0.00	0.00	0.00	1.2
2	Total Pipeline Trans. Cost	416.80	(4.58)	412.22	221.10	178.33	0.02	0.00	7.45	0.56	0.00	1.10	1.05	(3.24)	5.86	0.00	0.00	0.00	
<b>FACILITIES COSTS</b>																			
<b>STORAGE FACILITIES</b>																			
3.1	Deliverability	99.16	0.17	99.81	56.18	41.82	0.00	0.00	0.63	0.32	0.00	0.00	0.00	0.00	0.85	0.00	0.00	0.00	3.1
3.2	Space	57.38	0.10	57.48	27.64	26.59	0.00	0.00	0.72	0.18	0.00	0.00	0.61	0.96	0.79	0.00	0.00	0.00	3.2
3.3	Seasonal Credit	0.00	0.00	(0.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.48)	0.00	0.00	0.00	0.00	0.00	0.00	
3	Total Storage	156.54	0.27	156.81	83.81	68.42	0.00	0.00	1.35	0.50	0.00	(0.48)	0.61	0.96	1.64	0.00	0.00	0.00	
<b>DISTRIBUTION FACILITIES</b>																			
4.1	Capacity TP	53.30	22.80	76.10	35.76	29.94	0.00	0.00	1.51	1.02	6.58	0.00	0.29	0.20	0.79	0.01	0.00	0.00	2.1
4.2	Capacity HP	12.01	13.27	25.29	13.14	11.00	0.00	0.00	0.56	0.37	0.00	0.00	0.11	0.07	0.00	0.00	0.02	0.00	2.2
4.3	Capacity LP	52.75	50.77	103.53	54.28	45.44	0.00	0.00	2.30	0.65	0.00	0.01	0.43	0.30	0.00	0.02	0.10	0.00	2.3
4.4	Commodity	16.45	(0.05)	16.40	6.81	6.74	0.00	0.00	0.91	0.69	0.00	0.08	0.24	0.68	0.24	0.00	0.00	0.00	1.2
4.5	Bad Debt Distribution	7.62	0.00	7.62	4.00	3.56	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.00	
4.6	Customer Plant	40.90	39.01	79.91	73.71	61.99	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.4
4.7	DSM - Program	31.59	0.00	31.59	12.23	14.30	0.00	0.00	1.22	0.92	0.06	0.18	1.12	1.54	0.02	0.00	0.00	0.00	
4.8	DSM - General	14.25	0.00	14.25	4.76	7.08	0.00	0.00	0.64	0.41	0.01	0.08	0.54	0.72	0.00	0.00	0.00	0.00	
4	Total Distribution	228.89	125.80	354.69	204.69	124.25	0.01	0.00	7.14	4.07	6.65	0.36	2.79	3.53	1.06	0.03	0.12	0.00	
<b>CUSTOMER RELATED</b>																			
5.1	Meters	12.80	41.71	54.51	30.11	23.66	0.01	0.00	0.21	0.03	0.30	0.05	0.11	0.04	0.00	0.00	0.00	0.00	4.1
5.2	Sales Stations	5.30	5.47	10.77	0.81	9.12	0.01	0.00	0.33	0.06	0.00	0.16	0.14	0.12	0.00	0.01	0.01	0.00	4.2
5.3	Services	11.68	76.07	87.75	77.98	9.49	0.00	0.00	0.08	0.03	0.02	0.01	0.04	0.11	0.00	0.00	0.00	0.00	4.3
5.4	Rentals	0.00	1.38	1.38	0.28	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.4
5.5	Comm/Ind. Customers	7.15	0.00	7.15	0.00	7.13	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.6
5.6	Contracts	6.58	0.00	6.58	0.00	0.00	0.00	0.00	3.12	0.44	0.08	0.67	1.68	0.56	0.00	0.02	0.02	0.00	4.7
5.7	Direct Purchase	1.59	0.00	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.59	4.1
5.8	Total Customers	118.94	(10.92)	108.02	99.63	8.37	0.00	0.00	0.01	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	4.5
5.9	Specific Classes	7.75	(0.41)	7.34	5.79	0.95	0.51	0.00	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5.10	Readings Processed	14.23	0.00	14.23	13.10	1.12	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.8 & 4.9
5.11	Large Volume Customer Care	3.25	0.00	3.25	0.00	3.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.6
5.12	Financing Costs	1.90	0.00	1.90	0.00	1.90	0.00	0.00	0.02	0.01	0.02	0.00	0.01	0.01	0.00	0.00	0.00	0.00	
5.13	CIS Depreciation	0.00	12.71	12.71	11.72	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5
5	Total Customer Related	191.17	126.02	317.19	240.73	65.70	0.53	0.00	3.78	0.57	0.50	0.90	1.99	0.83	0.00	0.03	0.03	1.59	
6.1	Return	280.05	0.00	280.05	194.00	77.61	0.12	0.00	2.86	1.04	2.29	0.14	0.76	0.80	0.53	0.02	0.08	0.00	5.
6.2	Taxes	0.64	0.00	0.64	0.44	0.18	0.00	0.00	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.
6.3	CIS Return	3.70	0.00	3.70	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.5
6.4	CIS Tax	8.00	0.00	8.00	7.38	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Return and Taxes	292.39	0.00	292.39	205.23	78.70	0.12	0.00	2.87	1.04	2.29	0.14	0.77	0.80	0.53	0.02	0.08	0.00	
7	Total Facilities	868.99	252.09	1,121.08	734.46	337.06	0.66	0.00	14.94	6.19	9.45	0.92	6.16	6.11	3.23	0.08	0.23	1.59	
8	Total Cost to Serve	2,188.68	247.65	2,436.33	1,462.53	877.50	0.75	0.00	33.65	6.85	9.45	2.16	9.93	7.43	24.17	0.08	0.23	1.59	

**RATE BASE**  
**FUNCTIONALIZATION FACTORS**  
**Year Ended December 31, 2014**

THE INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE AND IS NOT TO BE RELEASED TO THE PUBLIC WITHOUT THE WRITTEN AUTHORIZATION OF THE BUREAU OF ENERGY DELIVERY

Item No.	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
	Total	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales Promotion	Customer Accounting	Unidentifiable	CIS
<b>Gas Supply</b>													
1.1 Gas Supply	1.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Distribution Plant</b>													
2.1 Land (incl offers to buy)	1.000	0.010	0.000	0.005	0.002	0.119	0.096	0.002	0.000	0.161	0.426	0.179	0.000
2.2 Structures & Improvements	1.000	0.010	0.000	0.005	0.002	0.119	0.096	0.002	0.000	0.161	0.426	0.179	0.000
2.3 Mains	1.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000
2.4 Meas. Reg. & Telemtrng	1.000	0.000	0.000	0.488	0.512	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.5 Services	1.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.6 Meters	1.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000
<b>General Plant</b>													
3.1 Land (incl offers to buy)	1.000	0.000	0.000	0.000	0.000	0.336	0.045	0.000	0.000	0.126	0.353	0.140	0.000
3.2 Structures & Improvements	1.000	0.000	0.000	0.000	0.000	0.336	0.045	0.000	0.000	0.126	0.353	0.140	0.000
3.3 Office Furniture & Equip.	1.000	0.001	0.001	0.001	0.123	0.161	0.200	0.046	0.017	0.024	0.031	0.394	0.000
3.4 Transportation Equipment	1.000	0.000	0.000	0.000	0.002	0.297	0.669	0.000	0.000	0.033	0.000	0.000	0.000
3.5 Heavy Work Equipment	1.000	0.000	0.000	0.000	0.002	0.297	0.669	0.000	0.000	0.033	0.000	0.000	0.000
3.6 Tools & Work Equip.	1.000	0.000	0.000	0.000	0.000	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000
3.7 Rental Equip.	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000
3.8 Communication Equip.	1.000	0.014	0.000	0.008	0.283	0.086	0.125	0.000	0.001	0.094	0.171	0.218	0.000
3.9 Compressors	1.000	0.000	0.000	0.000	0.002	0.297	0.669	0.000	0.000	0.033	0.000	0.000	0.000
3.10 Computer Equip.	1.000	0.024	0.003	0.023	0.085	0.161	0.261	0.085	0.002	0.009	0.231	0.116	0.000
3.11 Software Acquired/Developed	1.000	0.024	0.003	0.023	0.085	0.161	0.261	0.085	0.002	0.009	0.231	0.116	0.000
3.12 CIS	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000
4. Other Plant	1.000	0.000	0.000	0.000	0.000	0.436	0.564	0.000	0.000	0.000	0.000	0.000	0.000



**WORKING CAPITAL AND  
NET INVESTMENT  
FUNCTIONALIZATION FACTORS  
Year Ended December 31, 2014**

Item No.	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
	Total	Gas Supply	Storage	Sales Stations	Distribution Measurement	Services	Mains	Meters	Rental Equipment	Sales/ Marketing	Customer Accounting	Unidenti- fiable	CIS
<b>1. Prepaid Expenses</b>	1.000	0.000	0.000	0.000	0.000	0.123	0.123	0.000	0.000	0.009	0.000	0.746	0.000
<b>Materials &amp; Supplies</b>													
2.1 Pipe	1.000	0.000	0.000	0.000	0.000	0.227	0.773	0.000	0.000	0.000	0.000	0.000	0.000
2.2 Tools	1.000	0.000	0.000	0.000	0.000	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000
2.3 Construction Supplies	1.000	0.000	0.000	0.000	0.000	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000
<b>Net Investments</b>													
3. Municipal Taxes	1.000	0.000	0.000	0.005	0.005	0.275	0.677	0.000	0.000	0.008	0.021	0.009	0.000

**CLASSIFICATION OF  
GAS COSTS TO OPERATIONS**

Item No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11
		System Commodity			Load Balancing			Pipeline			Dist'n.	Commodity \$ (000)
		Annual Volumes (10³m³)	Variable Unit Rate \$(10³m³)	Variable Cost \$(000)	Deliverability \$(000)	Seasonal Space \$(000)	Winter \$(000)	Peak \$(000)	Seasonal \$(000)	Annual \$(000)		
Purchases and Receipts												
1.1	Long-Term	730.0	120.8	88.2	0.0	0.0	0.0	0.0	0.0	38.7	0.0	126.9
1.2	Western Buy/Sell	1,326.7	120.8	160.3	0.0	0.0	0.0	0.0	0.0	1.8	0.0	162.0
1.3	Ontario Buy/Sell	0.0	120.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4	Short-Term Annual	0.0	120.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.5	Short-Term Peak	36,068.0	120.8	4,357.4	0.0	0.0	0.0	3,984.7	0.0	0.0	0.0	8,342.0
1.6	Discretionary Western & US	6,607,724.1	120.8	798,279.1	0.0	0.0	0.0	0.0	0.0	41,742.2	0.0	840,021.3
1.7	Discretionary - Ontario	924,668.5	120.8	111,709.2	0.0	0.0	0.0	11,505.2	2,477.0	10,245.3	0.0	135,936.7
1.	Total Purchases & Receipts	7,570,517.3	120.8	914,594.2	0.0	0.0	0.0	15,489.9	2,477.0	52,027.8	0.0	984,588.9
Transportation												
2.1	TCPL FT-Demand System	0.0	0.0	0.0	0.0	0.0	0.0	11,640.6	0.0	243,576.5	0.0	255,217.1
2.2	Unutilized Transport Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.3	Alliance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	38,358.7	0.0	38,358.7
2.4	Vector	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	55,515.2	0.0	55,515.2
2.5	Nova	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6,200.4	0.0	6,200.4
2.	Total Transportation	0.0	0.0	0.0	0.0	0.0	0.0	11,640.6	0.0	343,650.8	0.0	355,291.4
Other Costs												
3.1	Fuel	0.0	0.0	9,136.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9,136.8
3.	Total Other Variable Costs	0.0	0.0	9,136.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9,136.8
4.	Total Delivered Supply	7,570,517.3	0.0	923,731.0	0.0	0.0	0.0	27,130.5	2,477.0	395,678.6	0.0	1,349,017.1
5.	Storage Fluctuation	(83,202.7)	120.8	(10,429.3)	0.0	0.0	0.0	(265.8)	(24.3)	(3,876.4)	0.0	(14,595.7)
6.	Gas Costs to Operations	7,487,314.5	0.0	913,301.7	0.0	0.0	0.0	26,864.7	2,452.8	391,802.3	0.0	1,334,421.5
7.	Storage and Transportation	0.0	0.0	0.0	97,518.8	56,427.0	0.0	0.0	0.0	0.0	0.0	153,945.8
8.	Gas Costs-Storage & Trans.	7,487,314.5	0.0	913,301.7	97,518.8	56,427.0	0.0	26,864.7	2,452.8	391,802.3	0.0	1,488,367.2
9.	Total Classified Costs			897,063.0	97,518.8	56,427.0	0.0	26,610.6	2,429.6	387,755.3	16,432.4	1,484,236.7
GAS COSTS												
10.1	Classification Factors			897,063.0	0.0	0.0	0.0	26,610.6	2,429.6	387,755.3	16,432.4	1,330,290.9
10.2	Classification Percentages			67.43%	0.00%	0.00%	0.00%	2.00%	0.18%	29.15%	1.24%	100.00%
STORAGE												
11.1	Classification Factors			97,518.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	153,945.8
11.2	Classification Percentages			63.35%	0.00%	36.65%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

**CLASSIFICATION OF  
TRANSPORTATION COSTS**

(\$000)

Item No.	<u>Description</u>	Col. 1 <u>Total</u>	Col. 2 <u>Peak</u>	Col. 3 <u>Seasonal</u>	Col. 4 <u>Annual Delivery</u>	Col. 5 <u>Annual Commodity</u>
	<b>FT TCPL</b>					
1.1	Demand	252,213.2	11,640.6	0.0	240,572.5	0.0
1.2	Commodity	3,004.0	0.0	0.0	3,004.0	0.0
1.3	Unutilized Transport. Cost	0.0	0.0	0.0	0.0	0.0
	<b>Alliance</b>					
2.1	Demand	38,358.7	0.0	0.0	38,358.7	0.0
2.2	Commodity	0.0	0.0	0.0	0.0	0.0
3	<b>Vector Demand</b>	55,515.2	0.0	0.0	55,515.2	0.0
4	<b>NOVA Demand</b>	6,200.4	0.0	0.0	6,200.4	0.0
	<b>OTHER</b>					
5.1	Fuel	9,136.8	0.0	0.0	0.0	9,136.8
6	<b>Total</b>	364,428.2	11,640.6	0.0	343,650.8	9,136.8

**CLASSIFICATION OF  
STORAGE AND TRANSPORTATION**

(\$000)

Item No.	Description	Col. 1 <u>Tecumseh</u> <u>O&amp;M</u>	Col. 2 <u>Annual Cost</u>	Col. 3 <u>Deliver-</u> <u>ability</u>	Col. 4 <u>Seasonal</u> <u>Space</u>	Col. 5 <u>Winter</u>	Col. 6 <u>Annual</u> <u>Commodity</u>
<b>TECUMSEH</b>							
<b>TRANSMISSION</b>							
1.1	Annual Demand	5,875.8	5,875.8	0.0	5,875.8	0.0	0.0
1.2	Daily Demand	10,728.1	10,728.1	10,728.1	0.0	0.0	0.0
1.3	In/out	4,692.2	4,692.2	0.0	4,692.2	0.0	0.0
1.4	Fuel	3,152.0	3,152.0	0.0	3,152.0	0.0	0.0
1.5	Transactional Services Revenues	(3,417.9)	(3,417.9)	(2,050.7)	(1,367.2)	0.0	0.0
		-----	-----	-----	-----	-----	-----
1.	Total Transmission	21,030.2	21,030.2	8,677.4	12,352.8	0.0	0.0
<b>STORAGE</b>							
2.1	Annual Demand	5,635.4	5,635.4	0.0	5,635.4	0.0	0.0
2.2	Daily Demand	10,406.3	10,406.3	10,406.3	0.0	0.0	0.0
2.3	In/out	776.7	776.7	0.0	776.7	0.0	0.0
2.4	Transactional Services Revenues	(2,582.1)	(2,582.1)	(1,549.3)	(1,032.8)	0.0	0.0
		-----	-----	-----	-----	-----	-----
2.	Total Storage	14,236.3	14,236.3	8,857.0	5,379.2	0.0	0.0
3.	Total Tecumseh	35,266.4	35,266.4	17,534.4	17,732.0	0.0	0.0
<b>UNION GAS</b>							
<b>STORAGE</b>							
4.1	Space		8,885.4	0.0	8,885.4	0.0	0.0
4.2	Peak		10,859.9	10,859.9	0.0	0.0	0.0
4.3	Injection		111.7	0.0	111.7	0.0	0.0
4.4	Withdrawal		69.5	0.0	69.5	0.0	0.0
	Chatham D		132.8	0.0	132.8	0.0	0.0
			-----	-----	-----	-----	-----
4.	Total Storage		20,059.3	10,859.9	9,199.4	0.0	0.0
<b>TRANSMISSION</b>							
5.1	Demand with comp.		63,095.6	39,314.3	23,781.3	0.0	0.0
5.4	Fuel		14,611.1	9,104.0	5,507.1	0.0	0.0
			-----	-----	-----	-----	-----
5.	Total Transmission		77,706.7	48,418.4	29,288.4	0.0	0.0
<b>DEHYDRATION</b>							
6.1	Demand		1,010.8	1,010.8	0.0	0.0	0.0
6.2	Commodity		207.2	0.0	207.2	0.0	0.0
			-----	-----	-----	-----	-----
6.	Total Dehydration		1,218.0	1,010.8	207.2	0.0	0.0
7.	Total Union		98,984.0	60,289.1	38,695.0	0.0	0.0
<b>TRANSCANADA</b>							
8.1	STS and Other		19,695.3	19,695.3	0.0	0.0	0.0
			-----	-----	-----	-----	-----
8.	Total TransCanada		19,695.3	19,695.3	0.0	0.0	0.0
9.	<b>TOTAL STORAGE &amp; TRANSP.</b>		153,945.8	97,518.8	56,427.0	0.0	0.0
10.	<b>COST TO OPERATIONS</b>		153,945.8	97,518.8	56,427.0	0.0	0.0

**ALLOCATION FACTORS**  
Year Ended December 31, 2014

	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	Col. 14	Col. 15
FACTOR	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	Direct
TOTAL	1	6	9	100	110	115	125	135	145	170	200	300 Firm	300 Int	Purchase	
<b>COMMODITY RESPONSIBILITY</b>															
1.1 Annual Sales	7,353.2	4,131.1	2,944.7	0.5	0.0	92.1	0.9	0.0	1.2	22.0	37.3	123.4	0.0	0.0	0.0
1.2 Bundled Annual Deliveries	11,129.0	4,621.3	4,570.2	0.6	0.0	617.6	471.0	0.0	56.5	164.0	462.9	164.9	0.0	0.0	0.0
1.3 Total Annual Deliveries	11,129.0	4,621.3	4,570.2	0.6	0.0	617.6	471.0	0.0	56.5	164.0	462.9	164.9	0.0	30.0	0.0
1.4 Bundled Peak Delivery	105,004.8	54,021.7	45,223.8	1.9	0.0	2,287.4	1,535.8	0.0	5.0	431.7	302.7	1,194.9	0.0	0.0	0.0
1.5 System Gas Sales	7,353.2	4,131.1	2,944.7	0.5	0.0	92.1	0.9	0.0	1.2	22.0	37.3	123.4	0.0	0.0	0.0
<b>DISTRIBUTION CAPACITY RESPONSIBILITY</b>															
2.1 Delivery Demand TP	114,955.7	54,021.7	45,223.8	1.9	0.0	2,287.4	1,535.8	9,935.4	5.0	431.7	302.7	1,194.9	15.6	0.0	0.0
2.2 Delivery Demand HP	103,924.2	54,021.7	45,223.8	1.9	0.0	2,287.4	1,535.8	0.0	5.0	431.7	302.7	0.0	15.6	98.7	0.0
2.3 Delivery Demand LP	103,035.7	54,021.7	45,223.8	1.9	0.0	2,287.4	647.3	0.0	5.0	431.7	302.7	0.0	15.6	98.7	0.0
2.4 Cust. Rel Plant	2,059,620	1,899,632	159,577	8	0	191	27	5	41	103	34	0	1	1	0.0
<b>STORAGE RESPONSIBILITY</b>															
3.1 Deliverability	57.9	32.6	24.3	0.0	0.0	0.4	0.2	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0
3.2 Space	2,754.9	1,324.7	1,274.6	0.0	0.0	34.3	8.7	0.0	0.0	29.2	45.8	37.7	0.0	0.0	0.0
<b>CUSTOMER RESPONSIBILITY</b>															
4.1 Meters	419,420.0	231,637.1	182,049.6	44.4	0.0	1,653.4	225.6	2,283.5	362.6	862.8	284.1	0.0	8.6	8.4	0.0
4.2 Sales Stations	190,084.1	14,306.0	161,030.8	151.9	0.0	5,743.6	1,104.2	0.0	2,816.3	2,487.3	2,182.6	0.0	131.5	129.9	0.0
4.3 Services	2,309,110.0	2,051,935.6	249,682.5	19.1	0.0	1,974.4	730.1	447.7	376.3	1,028.4	2,820.2	0.0	12.7	82.9	0.0
4.4 Rental Equipment	0.3	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.5 Total Customer Count	2,059,620	1,899,632	159,577	8	0	191	27	5	41	103	34	0	1	1	0.0
4.6 Comm/Ind. Customer Count	159,988	0	159,577	8	0	191	27	5	41	103	34	0	1	1	0.0
4.7 Contracts	403	0	0	0	0	191	27	5	41	103	34	0	1	1	0.0
4.8 Chart Readings non AMR per Year	67,035	0	65,712	36	0	156	0	0	36	0	365	0	365	0.0	0.0
4.9 Chart Readings AMR per Year	2,492	0	2,095	5	0	173	33	5	36	104	41	0	0	0	0.0
4.10 Meter Readings per Year	12,311,946	11,397,792	914,154	0	0	0	0	0	0	0	0	0	0	0	0.0
4.11 Direct Purchase Customers	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1.0
5. Rate Base	4,126.2	2,858.4	1,143.6	1.8	0.0	39.2	15.3	33.7	2.0	11.3	11.8	7.8	0.3	1.1	0.0

**ALLOCATION PERCENTAGES**  
Year Ended December 31, 2014

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	Col. 14	Col. 15
FACTOR	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	Direct
TOTAL	1	6	9	100	110	115	125	135	145	170	200	300	300 Int	Purchase
<b>COMMODITY RESPONSIBILITY</b>														
1.1 Annual Sales	1.0000	0.5618	0.4005	0.0001	0.0000	0.0125	0.0001	0.0000	0.0002	0.0030	0.0051	0.0168	0.0000	0.0000
1.2 Bundled Annual Deliveries	1.0000	0.4152	0.4107	0.0001	0.0000	0.0555	0.0423	0.0000	0.0051	0.0147	0.0416	0.0148	0.0000	0.0000
1.3 Total Annual Deliveries	1.0000	0.4141	0.4096	0.0001	0.0000	0.0553	0.0422	0.0000	0.0051	0.0147	0.0415	0.0148	0.0000	0.0000
1.4 Bundled Peak Delivery	1.0000	0.5145	0.4307	0.0000	0.0000	0.0218	0.0146	0.0000	0.0000	0.0041	0.0029	0.0114	0.0000	0.0000
1.5 System Gas Sales	1.0000	0.5618	0.4005	0.0001	0.0000	0.0125	0.0001	0.0000	0.0002	0.0030	0.0051	0.0168	0.0000	0.0000
<b>DISTRIBUTION CAPACITY RESPONSIBILITY</b>														
2.1 Delivery Demand TP	1.0000	0.4699	0.3934	0.0000	0.0000	0.0199	0.0134	0.0000	0.0000	0.0038	0.0026	0.0104	0.0000	0.0000
2.2 Delivery Demand HP	1.0000	0.5198	0.4352	0.0000	0.0000	0.0220	0.0148	0.0000	0.0000	0.0042	0.0029	0.0000	0.0010	0.0000
2.3 Delivery Demand LP	1.0000	0.5243	0.4389	0.0000	0.0000	0.0222	0.0063	0.0000	0.0000	0.0042	0.0029	0.0000	0.0010	0.0000
2.4 Cust. Rel Plant	1.0000	0.9223	0.0775	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000
<b>STORAGE RESPONSIBILITY</b>														
3.1 Deliverability	1.0000	0.5628	0.4190	0.0000	0.0000	0.0064	0.0032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.2 Space	1.0000	0.4808	0.4627	0.0000	0.0000	0.0125	0.0031	0.0000	0.0000	0.0106	0.0166	0.0137	0.0000	0.0000
<b>CUSTOMER RESPONSIBILITY</b>														
4.1 Meters	1.0000	0.5523	0.4341	0.0001	0.0000	0.0039	0.0005	0.0054	0.0009	0.0021	0.0007	0.0000	0.0000	0.0000
4.2 Sales Stations	1.0000	0.0753	0.8472	0.0008	0.0000	0.0302	0.0058	0.0000	0.0148	0.0131	0.0115	0.0000	0.0007	0.0000
4.3 Services	1.0000	0.8886	0.1081	0.0000	0.0000	0.0009	0.0003	0.0002	0.0002	0.0004	0.0012	0.0000	0.0000	0.0000
4.4 Rental Equipment	1.0000	0.2000	0.8000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4.5 Total Customer Count	1.0000	0.9223	0.0775	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000
4.6 Comm/Ind. Customer Count	1.0000	0.0000	0.9974	0.0001	0.0000	0.0012	0.0002	0.0000	0.0003	0.0006	0.0002	0.0000	0.0000	0.0000
4.7 Contracts	1.0000	0.0000	0.0000	0.0000	0.0000	0.4739	0.0670	0.0124	0.1017	0.2556	0.0844	0.0000	0.0025	0.0000
4.8 Chart Readings non AMR per Year	1.0000	0.0000	0.9803	0.0005	0.0000	0.0023	0.0000	0.0000	0.0005	0.0000	0.0054	0.0054	0.0054	0.0000
4.9 Chart Readings AMR per Year	1.0000	0.0000	0.8407	0.0020	0.0000	0.0694	0.0132	0.0020	0.0144	0.0417	0.0165	0.0000	0.0000	0.0000
4.10 Meter Readings per Year	1.0000	0.9258	0.0742	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4.11 Separation Expense Allocator	1.0000	0.7750	0.2250	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4.12 Direct Purchase Customers	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000
5. Rate Base	1.0000	0.6927	0.2771	0.0004	0.0000	0.0095	0.0037	0.0082	0.0005	0.0027	0.0028	0.0019	0.0003	0.0000

**Allocation of DSM Program and General Costs Including Fringe Benefits and A&G**

DEC. 31, 2014

(millions of dollars)

	<u>TOTAL</u>	<u>RATE 1</u>	<u>RATE 6</u>	<u>RATE 9</u>	<u>RATE 100</u>	<u>RATE 110</u>	<u>RATE 115</u>	<u>RATE 125</u>	<u>RATE 135</u>	<u>RATE 145</u>	<u>RATE 170</u>	<u>RATE 200</u>	<u>RATE 300</u>
<b>DSM Program and General Costs</b>													
<b>DSM Low Income Program and General Costs</b>													
Fringe Benefits	24.92	7.14	12.79	0.00	0.00	1.21	0.91	0.00	0.18	1.12	1.57	0.00	0.00
A&G	5.11	4.92	2.04	0.00	0.00	0.07	0.04	0.05	0.01	0.05	0.04	0.02	0.00
Total Fully-Allocated DSM Costs	8.57	3.29	4.03	0.00	0.00	0.34	0.20	0.02	0.04	0.28	0.36	0.01	0.00
	45.84	16.99	21.38	0.00	0.00	1.86	1.33	0.07	0.26	1.66	2.26	0.03	0.00
<b>Breakdown of DSM Program and General Costs:</b>													
<b>DSM Program Costs</b>													
<b>DSM Low Income Program Costs</b>													
Program Costs Subtotal	18.96	5.37	9.73	0.00	0.00	0.92	0.71	0.00	0.14	0.86	1.22	0.00	0.00
A&G	6.73	4.58	1.90	0.00	0.00	0.07	0.04	0.05	0.00	0.04	0.03	0.02	0.00
Total	25.69	9.94	11.63	0.00	0.00	0.99	0.75	0.05	0.15	0.91	1.25	0.02	0.00
	5.91	2.29	2.67	0.00	0.00	0.23	0.17	0.01	0.03	0.21	0.29	0.00	0.00
	31.59	12.23	14.30	0.00	0.00	1.22	0.92	0.06	0.18	1.12	1.54	0.02	0.00
<b>DSM General Costs</b>													
<b>DSM Low Income General Costs</b>													
General Costs Subtotal	5.97	1.77	3.06	0.00	0.00	0.29	0.20	0.00	0.04	0.25	0.35	0.00	0.00
Fringe Benefits	0.51	0.35	0.14	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A&G	6.47	2.12	3.20	0.00	0.00	0.29	0.20	0.01	0.04	0.26	0.35	0.00	0.00
Total	5.11	1.63	2.52	0.00	0.00	0.23	0.18	0.00	0.03	0.21	0.30	0.00	0.00
	2.66	1.00	1.36	0.00	0.00	0.12	0.03	0.00	0.01	0.07	0.07	0.00	0.00
	14.25	4.76	7.08	0.00	0.00	0.64	0.41	0.01	0.08	0.54	0.72	0.00	0.00
	45.84	16.99	21.38	0.00	0.00	1.86	1.33	0.07	0.26	1.66	2.26	0.03	0.00

**TECUMSEH GAS**  
**FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE**  
**2014 TEST YEAR**

(\$000)

	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
	FUNCTIONALIZATION			TRANSMISSION & COMPRESSION			CLASSIFICATION			POOL STORAGE SPACE			
Item No.	Functional Allocation T/C	Pool	Net Investment Avg. of Mnthly Avg.	Transmission & Compression	Pool Storage Space	Net Investment Avg. of Mnthly Avg.	Annual Demand	Daily Demand	Net Investment Avg. of Mnthly Avg.	40%	60%	Annual Demand	Daily Demand
1.1	100%	0%	6,628.6	6,628.6		6,628.6	2,651.4	3,977.2		40%	60%	0.0	0.0
1.2	100%	0%	68,282.9	68,282.9		68,282.9	27,313.2	40,969.7		40%	60%	0.0	0.0
1.3	100%	0%	16,679.1	16,679.1		16,679.1	6,671.6	10,007.5		40%	60%	0.0	0.0
1.4	100%	0%	1,543.1	1,543.1		1,543.1	617.2	925.9		40%	60%	0.0	0.0
1.5	100%	0%	3,733.0	3,733.0		3,733.0	1,493.2	2,239.8		40%	60%	0.0	0.0
1.6.1	100%	0%	3,078.4	3,078.4		3,078.4	1,231.4	1,847.0		40%	60%	0.0	0.0
1.6.2	100%	0%	1,500.0	1,500.0		1,500.0	600.0	900.0		40%	60%	0.0	0.0
1.7	69%	31%		0.0	0.0		0.0	0.0	0.0	40%	60%	0.0	0.0
1.			101,445.1	101,445.1			40,578.0	60,867.1					
2.1	0%	100%	32,909.3		32,909.3		0.0	0.0	32,909.3	40%	60%	13,163.7	19,745.6
2.2	0%	100%	33,864.2		33,864.2		0.0	0.0	33,864.2	40%	60%	13,545.7	20,318.5
2.3	0%	100%	3,640.2		3,640.2		0.0	0.0	3,640.2	40%	60%	1,456.1	2,184.1
2.4	0%	100%	8,633.3		8,633.3		0.0	0.0	8,633.3	40%	60%	3,453.3	5,180.0
2.5	0%	100%	15,779.4		15,779.4		0.0	0.0	15,779.4	40%	60%	6,311.8	9,467.6
2.6	0%	100%			0.0		0.0	0.0	0.0	40%	60%	0.0	0.0
2.7	0%	100%	40,891.9		40,891.9		0.0	0.0	40,891.9	40%	60%	16,356.8	24,535.1
2.8	0%	100%			0.0		0.0	0.0	0.0	40%	60%	0.0	0.0
2.			135,718.3		135,718.3				135,718.3			54,287.3	81,431.0
3.			237,163.4	101,445.1	135,718.3	101,445.1	40,578.0	60,867.1	135,718.3			54,287.3	81,431.0
4.			1,650.2	42.774%	57.226%		40.000%	60.000%				40.000%	60.000%



**TECUMSEH GAS**  
**FUNCTIONAL ALLOCATION OF COST TO SERVE**  
**2014 TEST YEAR**

---

Item No.		Col.1 Functional Allocation T/C	Col.2 Pool	Col.3 Utility Return & Expenses	Col.4 Transmission & Compression	Col.5 Pool Storage
	<b>RATE BASE RETURN AMOUNT</b>			(\$000)	(\$000)	(\$000)
1.1	Utility Return	45%	55%	16,611.0	7,474.9	9,136.0
1.	Total Return	0%	0%	16,611.0	7,474.9	9,136.0
	<b>EXPENSES - OPERATION</b>					
2.1.1	Labour	75%	25%	1,388.2	1,041.1	347.0
2.1.2	Supplies & Other		10%	573.4	516.1	57.3
2.1.3	Hydro	100%	0%	363.0	363.0	
2.1.4	Lease Rentals	0%	100%	1,597.9		1,597.9
2.1.5	Surface Rentals	0%	100%	342.7		342.7
2.1.6	Provision for LUF	87%	13%	4,130.5	3,593.6	537.0
2.1	Subtotal			8,395.7	5,513.8	2,881.9
	<b>MAINTENANCE</b>					
2.2.1	Company	80%	20%	1,491.1	1,192.9	298.2
2.2.2	Contractor	55%	45%	1,561.0	858.5	702.4
2.2	Subtotal			3,052.1	2,051.4	1,000.6
	<b>ADMINISTRATIVE &amp; GENERAL</b>					
2.3.1	General Office	75%	25%	3,223.7	2,417.8	805.9
2.3.2	Service Fees	75%	25%	2,409.5	1,807.1	602.4
2.3.3	Overhead Capitalized	75%	25%	(1,001.8)	(751.3)	(250.4)
2.3	Subtotal			4,631.4	3,473.6	1,157.9
	<b>DEPRECIATION AND AMORTIZATION</b>					
2.4.1	Depreciation	58%	42%	5,656.5	3,268.6	2,387.9
2.4.2	Amortization	0%	100%	459.8		459.8
2.4	Subtotal			6,116.3	3,268.6	2,847.7
	<b>TAXES - OTHER THAN INCOME</b>					
2.5.1	Municipal	80%	20%	1,405.7	1,124.5	281.1
2.5.2	Capital	45%	55%			
2.5	Subtotal			1,405.7	1,124.5	281.1
<b>2.</b>	<b>TOTAL EXPENSES</b>			<b>23,601.1</b>	<b>15,431.9</b>	<b>8,169.2</b>
<b>3.</b>	<b>REVENUE REQUIREMENT BEFORE TAXES</b>			<b>40,212.1</b>	<b>22,906.8</b>	<b>17,305.2</b>

**TECUMSEH GAS**  
**CLASSIFICATION OF COST TO SERVE**  
**2014 TEST YEAR**  
**(\$'000)**

Item No.	Functional Allocation	Utility Return & Expenses	Transmission & Compression	Storage Space	Alloc'n Ann	Div	Annual Demand	Daily Demand	Commodity	Storage Total	Union Transfer	Net Tecumseh	Alloc'n Ann	Div	Annual Demand	Daily Demand	Commodity
<b>RATE BASE RETURN AMOUNT</b>																	
1.1	45%	16,611.0	7,474.9	9,136.0	35%	65%	2,616.2	4,858.7	9,136.0	9,136.0	0.0	9,136.0	35%	65%	3,197.6	5,938.4	
1.		16,611.0	7,474.9	9,136.0			2,616.2	4,858.7	9,136.0	9,136.0	0.0	9,136.0			3,197.6	5,938.4	
<b>EXPENSES - OPERATION</b>																	
2.1.1	75%	1,388.2	1,041.1	347.0	35%	65%	364.4	676.7	347.0	20.8	326.2	35%	65%	114.2	212.1		
2.1.2	90%	573.4	516.1	57.3	20%	30%	103.2	154.8	258.1	3.4	53.9	30%	45%	16.2	24.2	13.5	
2.1.3	100%	363.0	363.0		20%	30%	72.6	108.9	181.5				0%	0%			
2.1.4	0%	1,597.9	1,597.9		35%	65%			1,597.9			1,597.9	35%	65%	559.3	1,038.6	
2.1.5	100%	342.7	342.7		35%	65%			342.7	20.5		342.7	35%	65%	112.8	209.4	
2.1.6	13%	4,130.5	3,593.6	537.0	0%	0%			3,593.6	537.0	0.0	537.0	0%	0%			537.0
2.1		8,395.7	5,513.8	2,881.9			540.2	940.4	4,033.2	2,881.9	44.7	2,837.2			802.5	1,484.3	550.5
<b>MAINTENANCE</b>																	
2.2.1	80%	1,491.1	1,192.9	298.2	20%	30%	238.6	357.9	596.4	17.8	280.4	30%	45%	84.1	126.2	70.1	
2.2.2	55%	1,561.0	858.5	702.4	20%	30%	171.7	257.6	429.2	702.4	42.0	660.4	30%	45%	198.1	297.2	165.1
2.2		3,052.1	2,051.4	1,000.6			410.3	615.5	1,025.6	1,000.6	59.9	940.7			282.2	423.4	235.2
<b>ADMINISTRATIVE &amp; GENERAL</b>																	
2.3.1	75%	3,223.7	2,417.8	805.9	35%	65%	846.2	1,571.6	805.9	48.2	757.7	35%	65%	265.2	492.5		
2.3.2	75%	2,409.5	1,807.1	602.4	35%	65%	632.5	1,174.6	602.4	36.0	566.4	35%	65%	198.2	368.1		
2.3.3	75%	(1,001.8)	(751.3)	(250.4)	35%	65%	(263.0)	(488.3)	(250.4)	0.0	(250.4)	35%	65%	(87.6)	(162.8)		
2.3		4,631.4	3,473.6	1,157.9			1,215.7	2,257.9	1,157.9	84.3	1,073.6			375.8	697.8	0.0	
<b>DEPRECIATION AND AMORTIZATION</b>																	
2.4.1	58%	5,656.5	3,268.6	2,387.9	35%	65%	1,144.0	2,124.6	2,387.9	138.4	2,249.5	35%	65%	787.3	1,462.2	0.0	
2.4.2	0%	459.8	459.8		35%	65%	1,144.0	2,124.6	459.8	0.0	459.8	35%	65%	160.9	298.9	0.0	
2.4		6,116.3	3,268.6	2,847.7			1,144.0	2,124.6	2,847.7	138.4	2,709.3			948.2	1,761.1		
<b>TAXES - OTHER THAN INCOME</b>																	
2.5.1	80%	1,405.7	1,124.5	281.1	35%	65%	393.6	730.9	281.1	16.8	264.3	35%	65%	92.5	171.8		
2.5.2	45%	0.0	0.0	0.0	35%	65%	393.6	730.9	0.0			264.3	35%	65%			
2.5		1,405.7	1,124.5	281.1			393.6	730.9	281.1	16.8	264.3			92.5	171.8		
<b>TOTAL EXPENSES</b>																	
2.		23,601.1	15,431.9	8,169.2			3,703.8	6,669.3	5,058.8	8,169.2	344.0	7,825.2			2,501.2	4,538.4	785.7
3.		40,212.1	22,906.8	17,305.2			6,320.0	11,528.0	5,058.8	17,305.2	344.0	16,961.2			5,698.8	10,476.8	785.7
4.1		40,212.1	22,906.8	17,305.2			6,320.0	11,528.0	5,058.8	17,305.2	344.0	16,961.2			5,698.8	10,476.8	785.7
4.2		40,212.1	22,906.8	17,305.2			6,320.0	11,528.0	5,058.8	17,305.2	344.0	16,961.2			5,698.8	10,476.8	785.7
<b>GROSS REVENUE REQUIREMENT (incl. fuel)</b>																	
<b>GROSS REVENUE REQUIREMENT (excl. fuel)</b>																	
3.1.1		Less: UNION GAS					378.1	727.2	312.0						0.0	0.0	0.0
3.1.2		Less: CENTRA GAS					66.1	72.7	54.6						63.4	70.5	9.0
3.1.3		Less: ST. LAWRENCE					0.0	0.0	0.0						0.0	0.0	0.0
3.1		<b>Net: CONSUMERS GAS</b>					5,875.8	10,728.1	4,692.2						5,635.4	10,406.3	776.7

**TECUMSEH GAS  
RATE DERIVATION  
2014 TEST YEAR**

---

<u>Item No.</u>	<u>Transmission and Compression</u>	Col.1	Col.2	Col.3
		<u>Annual Demand</u>	<u>Daily Demand</u>	<u>Commodity</u>
1.1	Cost of service	6,320.0	11,528.0	5,058.8
1.2	Forecasted Gas Volumes	2,707,849.7	44,940.4	5,252,601.3
1.3.1	Unit Cost - Annual (\$/10 <sup>3</sup> m <sup>3</sup> )	2.334	256.517	0.963
1.3.2	Unit Cost - Monthly (\$/10 <sup>3</sup> m <sup>3</sup> /month)	0.194	21.376	0.000
1.3.3	Unit Cost - Rounded (\$/10 <sup>3</sup> m <sup>3</sup> )	0.194	21.376	0.963
0	(\$/10 <sup>3</sup> m <sup>3</sup> /month) (excl. fuel gas)	0.194	21.376	0.963
1.4	Fuel Ratio (%)			0.35
<b><u>Pool Storage</u></b>				
2.1	Cost of Service Analysis (\$000's)	5,698.8	10,476.8	785.7
2.2	Forecasted Gas Volumes (10 <sup>3</sup> m <sup>3</sup> )	2,545,849.7	42,105.4	4,928,601.3
2.3.1	Unit Cost - Annual (\$/10 <sup>3</sup> m <sup>3</sup> )	2.2385	248.8231	0.1594
2.3.2	Unit Cost - Monthly (\$/10 <sup>3</sup> m <sup>3</sup> /month)	0.1865	20.7353	0.0000
2.3.3	Unit Cost - Rounded (\$/10 <sup>3</sup> m <sup>3</sup> )	0.1865	20.7353	0.1594

TECUMSEH GAS  
ISOLATION OF TRANSMISSION RELATED RATE BASE  
2014 TEST YEAR

(\$000)

Item No.	Description	Functional Allocation T/C	FUNCTIONALIZATION TOTAL COSTS				ELIMINATION OF COMPRESSION COSTS			TRANSMISSION COSTS	
			Pool	Investment Avg. of Mnthly Avg.	Transmission & Compression	Pool Storage Space	Compression	Pool Storage Space	Transmission	Pool Storage Space	
1.1	Transmission Lines	100%	0%	6,628.6	6,628.6	0.0	0.0	0.0	6,628.6	0.0	
1.2	Compressor Equipment	100%	0%	68,282.9	68,282.9	0.0	(58,039.6)	0.0	10,243.3	0.0	
1.3	Structures & Improvements	100%	0%	16,679.1	16,679.1	0.0	(10,399.2)	0.0	6,279.9	0.0	
1.4	Office and Plant Equipment	100%	0%	1,543.1	1,543.1	0.0	(1,136.6)	0.0	406.5	0.0	
1.5	Land	100%	0%	3,733.0	3,733.0	0.0	(188.7)	0.0	3,544.3	0.0	
1.6.1	Allowance for - Mat'ls & Supplies	100%	0%	3,078.4	3,078.4	0.0	(2,465.0)	0.0	613.4	0.0	
1.6.2	- Working Cash Allow.	100%	0%	1,500.0	1,500.0	0.0	(1,372.3)	0.0	127.7	0.0	
1.7	Provision for LUF	69%	31%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
1.				101,445.1	101,445.1	0.0	(73,601.4)	0.0	27,843.7	0.0	
2.1	Field Lines	0%	100%	32,909.3	0.0	32,909.3	0.0	(32,909.3)	0.0	0.0	
2.2	Wells	0%	100%	33,864.2	0.0	33,864.2	0.0	(33,864.2)	0.0	0.0	
2.3	Well Equipment	0%	100%	3,640.2	0.0	3,640.2	0.0	(3,640.2)	0.0	0.0	
2.4	Measuring & Regulating	0%	100%	8,633.3	0.0	8,633.3	0.0	(8,633.3)	0.0	0.0	
2.5	Gas Storage Rights	0%	100%	15,779.4	0.0	15,779.4	0.0	(15,779.4)	0.0	0.0	
2.6	Petroleum and Natural Gas Leases	0%	100%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2.7	Base Pressure Gas	0%	100%	40,891.9	0.0	40,891.9	0.0	(40,891.9)	0.0	0.0	
2.8	Other	0%	100%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2.				135,718.3	0.0	135,718.3	0.0	(135,718.3)	0.0	0.0	
3.	Total			237,163.4	101,445.1	135,718.3	(73,601.4)	(135,718.3)	27,843.7	0.0	

**TECUMSEH GAS**  
**ISOLATION OF TRANSMISSION RELATED COST OF SERVICE**  
**2014 TEST YEAR**

	Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	
	TOTAL COST OF SERVICE					ELIMINATION OF COMPRESSION COSTS		TRANSMISSION COSTS		
Item No.	Functional Allocation T/C	Pool	Utility Return & Expenses	Transmission & Compression	Pool Storage	Compression	Pool Storage	Transmission	Pool Storage	
RATE BASE RETURN AMOUNT			(\$000)	(\$000)	(\$000)					
1.1	Utility Return (net of fuel)	40%	60%	16,611.0	6,644.4	9,966.6	(4,694.2)	(9,966.6)	1,950.2	0.0
1.	Total Return	0%	0%	16,611.0	6,644.4	9,966.6	(4,694.2)	(9,966.6)	1,950.2	0.0
EXPENSES - OPERATION										
2.1.1	Labour	80%	20%	1,388.2	1,110.5	277.6	(1,110.5)	(277.6)	0.0	0.0
2.1.2	Supplies & Other	90%	10%	573.4	516.1	57.3	(516.1)	(57.3)	0.0	0.0
2.1.3	Compressor Station Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.4	Compressor Station Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.5	Other Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.6	Other Fuel	100%	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.1.7	Hydro	100%	0%	363.0	363.0	0.0	(363.0)	0.0	0.0	0.0
2.1.8	Lease Rentals	0%	100%	1,597.9	0.0	1,597.9	0.0	(1,597.9)	0.0	0.0
2.1.9	Surface Rentals	0%	100%	342.7	0.0	342.7	0.0	(342.7)	0.0	0.0
2.1.10	Provision for LUF	69%	31%	4,130.5	2,850.1	1,280.5	(2,850.1)	(1,280.5)	0.0	0.0
2.1	Subtotal			8,395.7	4,839.6	3,556.0	(4,839.6)	(3,556.0)	0.0	0.0
MAINTENANCE										
2.2.1	Company	90%	10%	1,491.1	1,342.0	149.1	(1,326.2)	(149.1)	15.8	0.0
2.2.2	Contractor	80%	20%	1,561.0	1,248.8	312.2	(1,216.8)	(312.2)	32.0	0.0
2.2	Subtotal			3,052.1	2,590.8	461.3	(2,543.0)	(461.3)	47.8	0.0
ADMINISTRATIVE & GENERAL										
2.3.1	General Office	80%	20%	3,223.7	2,579.0	644.7	(2,555.6)	(644.7)	23.4	0.0
2.3.2	Service Fees	80%	20%	2,409.5	1,927.6	481.9	(1,924.3)	(481.9)	3.3	0.0
2.3.3	Overhead Capitalized	80%	20%	(1,001.8)	(801.4)	(200.4)		200.4	(117.6)	0.0
2.3	Subtotal			4,631.4	3,705.2	926.3	(4,479.9)	(926.3)	(91.0)	0.0
DEPRECIATION AND AMORTIZATION										
2.4.1	Depreciation	58%	42%	5,656.5	3,268.6	2,387.9	(3,076.1)	(2,387.9)	192.5	0.0
2.4.2	Amortization	0%	100%	459.8	0.0	459.8	0.0	(459.8)	0.0	0.0
2.4	Subtotal			6,116.3	3,268.6	2,847.7	(3,076.1)	(2,847.7)	192.5	0.0
TAXES - OTHER THAN INCOME										
2.5.1	Municipal	80%	20%	1,405.7	1,124.5	281.1	(824.5)	(281.1)	300.0	0.0
2.5.2	Capital	40%	60%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2.5	Subtotal			1,405.7	1,124.5	281.1	(824.5)	(281.1)	300.0	0.0
2. TOTAL EXPENSES				23,601.1	15,528.7	8,072.5	(15,763.1)	(8,072.5)	449.3	0.0
3. REVENUE REQUIREMENT BEFORE TAXES				40,212.1	22,173.1	18,039.1	(20,457.4)	(18,039.1)	2,399.5	0.0

**FUNCTIONALIZATION OF SHORT CYCLE  
NET REVENUES TO IN/EX FRANCHISE CUSTOMERS  
2014 TEST YEAR  
(\$000)**

Item No.	Description	Col. 1 Net Revenues (\$000)	Col. 2 Sharing	Col. 3 Net Revenues Shared (\$000)	Col. 4 T/C	Col. 5 Storage	Col. 6 T/C (\$000)	Col. 7 Storage (\$000)
1.	Short Cycle	6,000.0	100%	6,000.0	57%	43%	3,417.9	2,582.1

**CLASSIFICATION AND ALLOCATION OF NET REVENUES TO IN/EX FRANCHISE CUSTOMERS**

Item No.	Description	Col. 1 Total (\$000)	Col. 2 Daily (\$000)	Col. 3 Annual (\$000)	Col. 4 Daily	Col. 5 Annual	Col. 6 Daily (\$000)	Col. 7 Annual (\$000)	Col. 8 Total (\$000)
			NET REVENUES		VOLUMES		ALLOCATION		
			Daily (\$000)	Annual (\$000)	Daily	Annual	Daily (\$000)	Annual (\$000)	Total (\$000)
1.1	In Franchise				100%	100%	2,050.7	1,367.2	3,417.9
1.2	Rate 325				0%	0%	0.0	0.0	0.0
1.3	Rate 330				0%	0%	0.0	0.0	0.0
1.4	Rate 331				0%	0%	0.0	0.0	0.0
1.	TOTAL	3,417.9	2,050.7	1,367.2	100%	100%	2,050.7	1,367.2	3,417.9
	<b>Storage</b>								
2.1	In Franchise				100%	100%	1,549.3	1,032.8	2,582.1
2.2	Rate 325				0%	0%	0.0	0.0	0.0
2.3	Rate 330				0%	0%	0.0	0.0	0.0
2.4	Rate 331				0%	0%	0.0	0.0	0.0
2.	TOTAL	2,582.1	1,549.3	1,032.8	100%	100%	1,549.3	1,032.8	2,582.1
	<b>Total T/C and Storage</b>								
3.1	In Franchise						3,600.0	2,400.0	6,000.0
3.2	Rate 325						0.0	0.0	0.0
3.3	Rate 330						0.0	0.0	0.0
3.4	Rate 331						0.0	0.0	0.0
3.	TOTAL	6,000.0	3,600.0	2,400.0			3,600.0	2,400.0	6,000.0

## APPENDIX “C”

### Rider E

RIDER:	<b>E</b>	<b>REVENUE ADJUSTMENT RIDER</b>
--------	----------	---------------------------------

The following adjustment shall be applicable to volumes during the period October 1, 2014 to October 31, 2014.

<u><b>Bundled Services</b></u>			
Rate Class	<u>Sales Service</u> ( ¢/m <sup>3</sup> )	<u>Western Transportation Service</u> ( ¢/m <sup>3</sup> )	<u>Ontario Transportation Service</u> ( ¢/m <sup>3</sup> )
Rate 1	(15.1630)	(15.0154)	(15.1279)
Rate 6	(8.0302)	(7.6445)	(7.7572)
Rate 9	(3.6813)	(3.7824)	(3.8229)
Rate 100	(8.0302)	(7.6445)	(7.7572)
Rate 110	(1.0514)	(1.1760)	(1.2336)
Rate 115	(0.2015)	(0.3141)	(0.3695)
Rate 135	(0.1965)	(0.1227)	(0.1466)
Rate 145	(0.2858)	(1.0527)	(1.1360)
Rate 170	(0.3017)	(0.4224)	(0.4898)
Rate 200	(3.0885)	(3.3038)	(3.4079)

<u><b>Unbundled Services</b></u>	
Rate Class	<u>Distribution Service</u> ( ¢/m <sup>3</sup> )
Rate 125 - per m <sup>3</sup> of contract demand	(9.0361)
Rate 300 - per m <sup>3</sup> of contract demand	(63.0569)

EFFECTIVE DATE:	IMPLEMENTATION DATE:	BOARD ORDER:	REPLACING RATE EFFECTIVE:	Page 1 of 1
January 1, 2014	October 1, 2014	EB-2012-0459	October 1, 2013	Handbook 56



Supporting Documentation  
Final Rate Order: EB-2012-0459

## WORKING PAPERS SUPPORTING THE DERIVATION OF RIDER E - FINAL RATE ORDER: EB-2012-0459

The attached working papers provide support for the derivation of Rider E which is filed as Appendix C to the Draft Final Rate Order.

The Final 2014 rates (Final EB-2012-0459) are effective January 1, 2014. The Company is proposing to implement the Final 2014 rates in conjunction with the October 1, 2014 QRAM. Given that the Final 2014 rates will be implemented in October 1, 2014, the Rider E (Revenue Adjustment Rider) needs to capture the difference in revenue between the base rates from October 1, 2013 QRAM (EB-2013-0295) and Final rates (EB-2012-0459) for the period between January 1, 2014 to September 30, 2014. The Rider captures the difference in revenue at EB-2013-0295 base rates and the revenue at Final 2014 (Final EB-2012-0459) rates from January 1 to September 30, 2014.

Schedule 1, pages 1 to 8 outline the derivation of Rider E. The total Rider E to be cleared to customers is a refund of approximately \$43.9 million. As the Rider E amount to give back is a refund, the Company is proposing to clear the Rider E on a one month prospective basis over the month of October 1, 2014.

Schedule 1, page 1 provides the Rider E unit rates by rate class and by Sales, Western and Ontario transportation service as seen at Schedule 1, page 1, columns 2, 3 and 4.

Page 2 of Schedule 1 derives the unit rates by component based on the change in revenue (for the period of January 1 to September 30, 2014) divided by the forecast volume for October 2014, as the Company is proposing to clear the Rider E amounts on a one month prospective basis over the month of October 2014. Schedule 1, page 2 of the Rider E derivation is the determination of the unit rates based on the type of service.

Page 3 of Schedule 1 depicts the 2014 approved volumetric forecast by rate class and type of service.

Schedule 1, page 4 depicts the total revenue by rate class based on the 2014 EB-2013-0295 base rates, the total revenue by rate class based on the 2014 EB-2012-0459 Final Rates and the change in total revenue by rate class between base and Final rates. The annual change in total billed revenue between the base and Final Rates is approximately \$57.6 million as depicted at col. 12, line 3. As shown at col. 9, line 3, the cumulative change in revenue from January to September 2014 is a credit to ratepayers of \$43.9 million which Rider E is designed to refund. A further break down of the total revenue by distribution revenue, transportation revenue, load balancing revenue, and commodity revenue is depicted in pages 5 to 8 of Schedule 1.

**Revenue Adjustment Rider (Rider E) Summary**  
**Period: October 1st to October 31st, 2014**

Col. 1		Col. 2	Col. 3	Col. 4
			<u>Western</u>	<u>Ontario</u>
<u>Item No.</u>	<u>Description</u>	<u>Sales Service</u>	<u>Transportation</u>	<u>Transportation</u>
		(cent/m <sup>3</sup> )	<u>Service</u>	<u>Service</u>
			(cent/m <sup>3</sup> )	(cent/m <sup>3</sup> )
<b><u>Bundled Services</u></b>				
1.	<b>Rate 1</b>	(15.1630)	(15.0154)	(15.1279)
2.	<b>Rate 6</b>	(8.0302)	(7.6445)	(7.7572)
3.	<b>Rate 9</b>	(3.6813)	(3.7824)	(3.8229)
4.	<b>Rate 100</b>	-	-	-
5.	<b>Rate 110</b>	(1.0514)	(1.1760)	(1.2336)
6.	<b>Rate 115</b>	(0.2015)	(0.3141)	(0.3695)
7.	<b>Rate 135</b>	(0.1965)	(0.1227)	(0.1466)
8.	<b>Rate 145</b>	(0.2858)	(1.0527)	(1.1360)
9.	<b>Rate 170</b>	(0.3017)	(0.4224)	(0.4898)
10.	<b>Rate 200</b>	(3.0885)	(3.3038)	(3.4079)
			<b><u>Delivery Service</u></b>	
			(cent/m <sup>3</sup> per CD)	
<b><u>Unbundled Services</u></b>				
11.	<b>Rate 125</b>	n/a	(9.0361)	
12.	<b>Rate 300</b>	n/a	(63.0569)	

Notes: Sales Service Rider includes Distribution, Gas Supply Load Balancing, Transportation and Commodity unit rates shown on Page 2.  
Western Transportation includes Distribution, Gas Supply Load Balancing, Transportation. unit rates shown on Page 2.  
Ontario Transportation includes Distribution and Gas Supply Load Balancing. unit rates shown on Page 2.

Item No.	Description	Delivery Adjustment (\$000) <sup>(1)</sup>	CD Volumes ('000 m <sup>3</sup> )	Unit Rate (¢/m <sup>3</sup> per CD)
----------	-------------	--	-----------------------------------	-------------------------------------

### Unbundled Services

12.	<b>Rate 125</b>	(897.8)	9,935	(9,0361)
13.	<b>Rate 300</b>	(9.8)	16	(63.0569)

Notes:

(1) Distribution, Load Balancing, Transportation and Commodity Adjustment is the sum of January to March

4,296,645	
3,493,615	
534	
<b>7,790,794</b>	
159,341	-
14,700	
23,916	
41,647	
53,449	
	-
123,412	
<b>416,465</b>	
<b>8,207,259</b>	

Total Revenue Variance

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 9	Col. 10	Col. 11	Col. 12	Col. 12
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
2014 Decision Rates (EB-2013-0406)														
TOTAL REVENUE SUMMARIES (\$'000) - by Rate														
1.1	Total Rate 1	216,931	186,484	145,664	96,874	67,928	59,997	61,134	62,889	78,252	114,033	163,164	1,470,947	
1.2	Total Rate 6	136,408	124,471	90,350	58,175	31,693	25,531	26,461	30,758	40,544	67,113	103,746	875,871	
1.3	Total Rate 9	15	15	15	15	15	15	15	15	15	15	15	178	
1.4	TOTAL GS REV.	353,354	310,970	236,029	155,064	99,636	85,542	87,610	93,661	118,811	181,160	266,925	2,346,997	
1.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	0.0	
1.6	Total Rate 110	3,113	3,085	2,702	2,491	2,388	2,265	2,384	2,364	2,440	2,542	2,576	31,447	
1.7	Total Rate 115	535	535	538	508	499	506	506	509	515	503	516	6,211	
1.8	Total Rate 135	(102)	(104)	(65)	169	219	247	269	287	287	269	305	1,882	
1.9	Total Rate 145	800	817	565	581	427	388	386	407	510	724	923	7,441	
1.10	Total Rate 170	144	27	(108)	753	619	530	542	789	1,023	1,023	1,213	5,607	
1.11	Total Rate 200	3,918	4,167	3,460	2,414	1,604	957	831	809	817	1,167	1,971	25,223	
1.12	Total Rate 300	15	14	12	12	12	12	12	12	12	12	12	154	
TOTAL LV REV.														
1.13	Rate 125 CD	8,536	8,525	7,717	5,693	6,118	5,121	4,799	4,921	4,917	5,721	7,044	8,653	
1.14	TOTAL REVENUE	362,697	367,566	319,494	242,528	161,988	105,564	91,148	93,338	99,385	125,339	189,011	9,680	
1	CUMULATIVE	362,697	730,263	1,049,756	1,292,285	1,454,273	1,559,837	1,650,985	1,744,323	1,843,708	1,969,047	2,158,058	2,434,442	
2013 October Rates (EB-2013-0295)														
TOTAL REVENUE SUMMARIES (\$'000) - by Rate														
2.1	Total Rate 1	223,186	223,870	191,677	149,442	98,983	68,986	60,788	63,777	79,672	116,680	167,487	1,506,505	
2.2	Total Rate 6	139,554	143,897	127,360	92,387	59,436	32,267	25,941	31,284	41,347	68,592	106,098	895,057	
2.3	Total Rate 9	15	15	15	15	15	15	15	15	15	15	15	181	
2.4	TOTAL GS REV.	362,755	367,783	319,052	241,844	158,414	101,278	86,744	88,874	95,076	121,034	185,287	2,401,743	
2.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	0.0	
2.6	Total Rate 110	3,192	3,160	3,177	2,770	2,553	2,445	2,318	2,438	2,422	2,502	2,606	32,228	
2.7	Total Rate 115	554	553	558	523	523	514	520	523	531	520	518	6,402	
2.8	Total Rate 135	(102)	(104)	(104)	(65)	171	221	260	285	280	280	272	1,700	
2.9	Total Rate 145	833	817	835	579	591	434	395	392	414	519	736	7,584	
2.10	Total Rate 170	171	51	(88)	(457)	766	630	560	593	541	802	1,040	5,801	
2.11	Total Rate 200	3,974	4,223	3,507	2,447	1,627	972	845	822	830	1,186	1,999	25,581	
2.12	Total Rate 300	16	15	17	13	13	13	13	13	13	13	16	166	
TOTAL LV REV.														
2.13	Rate 125 CD	8,739	8,715	7,901	5,841	6,244	5,230	4,901	5,024	5,023	5,842	7,185	79,463	
2.14	TOTAL REVENUE	372,400	377,405	327,860	248,592	165,565	107,414	92,552	94,805	101,005	127,783	193,378	10,877	
2	CUMULATIVE	372,400	749,805	1,077,665	1,326,256	1,491,821	1,599,235	1,691,787	1,786,592	1,887,597	2,015,380	2,208,758	2,492,082	
VARIANCE-TOTAL REVENUE (\$'000) - by Rate														
3.1	Total Rate 1	(6,255)	(6,272)	(5,194)	(3,779)	(2,090)	(1,088)	(791)	(831)	(887)	(1,420)	(2,648)	(35,558)	
3.2	Total Rate 6	(3,146)	(3,276)	(2,889)	(2,036)	(1,261)	(574)	(411)	(433)	(526)	(803)	(1,479)	(19,185)	
3.3	Total Rate 9	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3)	
3.4	TOTAL GS REV.	(9,401)	(9,548)	(8,083)	(5,815)	(3,351)	(1,642)	(1,202)	(1,264)	(1,414)	(2,223)	(4,127)	(54,746)	
3.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	0.0	
3.6	Total Rate 110	(79)	(75)	(79)	(69)	(62)	(57)	(54)	(55)	(57)	(62)	(64)	(781)	
3.7	Total Rate 115	(19)	(18)	(17)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(16)	(191)	
3.8	Total Rate 135	(0)	(0)	(0)	(2)	(2)	(2)	(2)	(3)	(2)	(3)	(3)	(18)	
3.9	Total Rate 145	(20)	(18)	(18)	(14)	(10)	(7)	(6)	(6)	(7)	(9)	(12)	(143)	
3.10	Total Rate 170	(27)	(24)	(20)	(17)	(13)	(11)	(11)	(11)	(11)	(13)	(17)	(194)	
3.11	Total Rate 200	(55)	(55)	(47)	(33)	(23)	(15)	(13)	(13)	(13)	(18)	(28)	(358)	
3.12	Total Rate 300	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(13)	
TOTAL LV REV.														
3.13	Rate 125 CD	(202)	(191)	(183)	(149)	(126)	(108)	(102)	(103)	(106)	(122)	(140)	(1,688)	
3.14	TOTAL REVENUE	(9,704)	(9,839)	(8,366)	(6,063)	(3,577)	(1,850)	(1,404)	(1,467)	(1,620)	(2,444)	(4,367)	(57,640)	
3	CUMULATIVE	(9,704)	(19,542)	(27,908)	(33,972)	(37,548)	(39,399)	(40,802)	(42,269)	(43,889)	(46,333)	(50,700)	(57,640)	

Total Distribution Revenue Variance

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 9	Col. 10	Col. 11	Col. 12	Col. 12
2014 Decision Rates (EB-2013-0406)														
TOTAL DISTRIBUTION REVENUE SUMMARIES (\$'000) - by Rate														
1.1	Total Rate 1	86,281	86,465	78,255	67,434	54,403	46,390	44,193	44,488	45,022	49,358	59,022	72,027	733,338
1.2	Total Rate 6	42,164	43,364	39,659	31,691	24,095	17,142	15,297	15,402	16,472	19,464	26,385	34,808	325,943
1.3	Total Rate 9	7	7	7	7	7	7	7	7	7	7	7	7	88
1.4	TOTAL GS REV.	128,453	129,836	117,922	99,132	78,505	63,539	59,498	59,898	61,501	68,829	85,415	106,842	1,059,368
1.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-	0.0
1.6	Total Rate 110	1,074	1,059	1,073	1,034	1,011	991	978	981	991	1,009	1,020	1,036	12,258
1.7	Total Rate 115	443	441	440	435	435	434	433	434	434	436	435	436	5,236
1.8	Total Rate 135	15	14	15	20	66	78	90	100	96	100	100	206	899
1.9	Total Rate 145	363	343	346	302	265	232	223	224	230	255	288	328	3,400
1.10	Total Rate 170	395	373	347	320	290	274	267	269	269	287	320	339	3,749
1.11	Total Rate 200	480	480	432	363	295	247	237	233	234	266	323	406	3,986
1.12	Total Rate 300	15	14	15	12	12	12	12	12	12	12	12	12	154
TOTAL LV REV.														
1.13	Rate 125 CD	2,786	2,723	2,667	2,476	2,374	2,269	2,241	2,253	2,266	2,365	2,498	2,763	29,681
1.14	TOTAL REVENUE	132,045	133,366	121,395	102,414	81,686	66,614	62,546	62,958	64,574	72,001	88,719	110,412	1,098,730
1	CUMULATIVE	132,045	265,411	386,806	489,221	570,906	637,521	700,067	763,024	827,598	899,599	988,318	1,098,730	
2013 October Rates (EB-2013-0295)														
TOTAL DISTRIBUTION REVENUE SUMMARIES (\$'000) - by Rate														
2.1	Total Rate 1	90,401	90,597	81,684	69,940	55,801	47,111	44,729	45,050	45,622	50,314	60,789	74,889	756,926
2.2	Total Rate 6	43,665	44,921	41,037	32,683	24,723	17,437	15,508	15,622	16,739	19,871	27,122	35,949	335,276
2.3	Total Rate 9	8	8	8	8	8	8	8	8	8	8	8	8	90
2.4	TOTAL GS REV.	134,074	135,525	122,728	102,630	80,532	64,556	60,244	60,679	62,369	70,192	87,918	110,845	1,092,292
2.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-	0.0
2.6	Total Rate 110	1,109	1,092	1,107	1,064	1,039	1,016	1,002	1,005	1,016	1,036	1,048	1,066	12,601
2.7	Total Rate 115	458	454	453	446	446	445	444	445	445	448	446	448	5,380
2.8	Total Rate 135	15	14	15	20	68	80	92	103	99	103	103	207	918
2.9	Total Rate 145	377	355	359	311	272	237	228	228	235	261	296	339	3,500
2.10	Total Rate 170	411	386	358	330	297	280	273	273	275	294	330	350	3,558
2.11	Total Rate 200	491	482	442	360	300	250	240	236	237	269	328	414	4,058
2.12	Total Rate 300	16	15	17	13	13	13	13	13	13	13	13	13	166
TOTAL LV REV.														
2.13	Rate 125 CD	2,877	2,808	2,750	2,544	2,434	2,322	2,292	2,305	2,319	2,425	2,565	2,838	30,481
2.14	TOTAL REVENUE	137,857	139,239	126,385	106,081	83,872	67,784	63,442	63,891	65,595	73,524	91,389	114,590	1,133,649
2	CUMULATIVE	137,857	277,097	403,481	509,562	593,434	661,219	724,661	788,552	854,146	927,670	1,019,059	1,133,649	
VARIANCE - TOTAL DISTRIBUTION REVENUE (\$'000) - by Rate														
3.1	Total Rate 1	(4,120)	(4,132)	(3,429)	(2,506)	(1,399)	(721)	(535)	(562)	(600)	(956)	(1,766)	(2,862)	(23,588)
3.2	Total Rate 6	(1,501)	(1,557)	(1,378)	(992)	(628)	(295)	(210)	(219)	(268)	(407)	(737)	(1,141)	(9,333)
3.3	Total Rate 9	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3)
3.4	TOTAL GS REV.	(5,621)	(5,689)	(4,807)	(3,498)	(2,027)	(1,017)	(746)	(781)	(868)	(1,363)	(2,503)	(4,003)	(32,923)
3.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-	0.0
3.6	Total Rate 110	(35)	(33)	(35)	(30)	(27)	(25)	(24)	(24)	(25)	(27)	(28)	(30)	(343)
3.7	Total Rate 115	(14)	(13)	(13)	(11)	(11)	(11)	(11)	(11)	(11)	(12)	(11)	(12)	(144)
3.8	Total Rate 135	(0)	(0)	(0)	(0)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(1)	(19)
3.9	Total Rate 145	(14)	(12)	(13)	(9)	(7)	(5)	(4)	(4)	(5)	(6)	(8)	(11)	(99)
3.10	Total Rate 170	(15)	(13)	(11)	(9)	(7)	(6)	(6)	(6)	(7)	(9)	(11)	(11)	(109)
3.11	Total Rate 200	(11)	(11)	(10)	(7)	(5)	(3)	(3)	(3)	(3)	(4)	(6)	(9)	(73)
3.12	Total Rate 300	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(13)
TOTAL LV REV.														
3.13	Rate 125 CD	(91)	(65)	(83)	(68)	(60)	(53)	(51)	(52)	(53)	(60)	(67)	(75)	(799)
3.14	TOTAL REVENUE	(5,812)	(5,874)	(4,989)	(3,666)	(2,187)	(1,170)	(897)	(933)	(1,021)	(1,523)	(2,670)	(4,178)	(34,919)
CUMULATIVE														
		(5,812)	(11,686)	(16,675)	(20,341)	(22,528)	(23,698)	(24,595)	(25,328)	(26,549)	(28,071)	(30,741)	(34,919)	

Total Transportation Revenue Variance

Item No.	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
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>2014 Decision Rates (EB-2013-0406)</b>													
<b>TOTAL TRANSPORTATION REVENUE SUMMARIES (\$'000) - by Rate</b>													
1.1	Total Rate 1	35,451	35,574	29,351	21,201	11,510	5,824	4,278	4,505	4,829	7,804	14,849	24,607
1.2	Total Rate 6	27,598	28,601	25,006	17,288	10,191	4,405	3,120	3,355	4,237	6,322	12,098	20,225
1.3	Total Rate 9	2	2	2	2	2	2	2	2	2	2	2	2
1.4	TOTAL GS REV.	63,051	64,177	54,359	38,491	21,703	10,231	7,400	7,862	9,066	14,128	26,949	44,834
1.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-
1.6	Total Rate 110	771	761	755	642	578	538	506	537	534	562	599	626
1.7	Total Rate 115	61	68	72	71	50	48	52	52	54	55	46	56
1.8	Total Rate 135	2	2	0	18	87	125	141	166	165	170	153	83
1.9	Total Rate 145	296	272	273	192	125	79	67	68	71	100	164	229
1.10	Total Rate 170	386	360	332	214	153	107	87	84	82	154	229	299
1.11	Total Rate 180	-	-	-	-	-	-	-	-	-	-	-	-
1.11	Total Rate 180	-	-	-	-	-	-	-	-	-	-	-	-
1.11	Total Rate 200	981	989	811	552	349	188	157	153	155	240	441	724
1.13	Total Rate 300	-	-	-	-	-	-	-	-	-	-	-	-
1.14	Total Rate 305	-	-	-	-	-	-	-	-	-	-	-	-
1.15	Total CDS	-	-	-	-	-	-	-	-	-	-	-	-
1.12	TOTAL LV REV.	2,497	2,451	2,243	1,688	1,342	1,085	1,011	1,060	1,060	1,280	1,631	2,016
1.13	TOTAL REVENUE	65,548	66,628	56,602	40,179	23,044	11,316	8,411	8,922	10,128	15,409	28,580	46,850
1	CUMULATIVE	65,548	132,176	188,779	228,958	252,002	263,318	271,729	280,651	290,779	306,187	334,768	381,618

Item No.	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
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>2013 October Rates (EB-2013-0295)</b>													
<b>TOTAL TRANSPORTATION REVENUE SUMMARIES (\$'000) - by Rate</b>													
2.1	Total Rate 1	35,407	35,530	29,315	21,175	11,495	5,816	4,273	4,499	4,823	7,795	14,831	24,577
2.2	Total Rate 6	27,564	28,565	24,975	17,266	10,178	4,399	3,116	3,360	4,232	6,314	12,083	20,200
2.3	Total Rate 9	2	2	2	2	2	2	2	2	2	2	2	2
2.4	TOTAL GS REV.	62,973	64,097	54,292	38,443	21,676	10,218	7,391	7,852	9,056	14,111	26,916	44,779
2.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-
2.6	Total Rate 110	770	760	754	641	578	538	505	536	533	561	598	625
2.7	Total Rate 115	61	68	72	71	49	48	52	52	53	55	46	56
2.8	Total Rate 135	2	2	0	18	87	125	141	166	165	170	153	83
2.9	Total Rate 145	296	271	273	192	124	79	67	68	71	100	164	229
2.10	Total Rate 170	385	359	331	213	153	106	87	84	82	154	229	298
2.11	Total Rate 180	-	-	-	-	-	-	-	-	-	-	-	-
2.11	Total Rate 200	980	987	810	551	349	188	157	152	154	239	440	723
2.13	Total Rate 300	-	-	-	-	-	-	-	-	-	-	-	-
2.14	Total Rate 305	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Total CDS	-	-	-	-	-	-	-	-	-	-	-	-
2.12	TOTAL LV REV.	2,494	2,448	2,240	1,686	1,340	1,084	1,010	1,059	1,059	1,279	1,629	2,014
2.13	TOTAL REVENUE	65,467	66,546	56,532	40,129	23,016	11,302	8,400	8,911	10,115	15,390	28,545	46,792
2	CUMULATIVE	65,467	132,013	188,545	228,674	251,690	262,992	271,392	280,303	290,419	305,808	334,353	381,145

Item No.	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
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>VARIANCE-TOTAL TRANSPORTATION REVENUE (\$'000) - by Rate</b>													
3.1	Total Rate 1	44	44	36	26	14	7	5	6	6	10	18	30
3.2	Total Rate 6	34	35	31	21	13	5	4	4	5	8	15	25
3.3	Total Rate 9	0	0	0	0	0	0	0	0	0	0	0	0
3.4	TOTAL GS REV.	78	79	67	48	27	13	9	10	11	17	33	56
3.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-
3.6	Total Rate 110	1	1	1	1	1	1	1	1	1	1	1	1
3.7	Total Rate 115	0	0	0	0	0	0	0	0	0	0	0	0
3.8	Total Rate 135	0	0	0	0	0	0	0	0	0	0	0	0
3.9	Total Rate 145	0	0	0	0	0	0	0	0	0	0	0	0
3.10	Total Rate 170	0	0	0	0	0	0	0	0	0	0	0	0
3.11	Total Rate 180	-	-	-	-	-	-	-	-	-	-	-	-
3.11	Total Rate 200	1	1	1	1	0	0	0	0	0	0	1	1
3.13	Total Rate 300	-	-	-	-	-	-	-	-	-	-	-	-
3.14	Total Rate 305	-	-	-	-	-	-	-	-	-	-	-	-
3.15	Total CDS	-	-	-	-	-	-	-	-	-	-	-	-
3.12	TOTAL LV REV.	3	3	3	2	2	1	1	1	1	2	2	2
3.13	TOTAL REVENUE	81	83	70	50	29	14	10	11	13	19	35	58
3	CUMULATIVE	81	164	234	284	312	326	337	348	360	379	415	473

Col. 13

TOTAL

199,783
162,444
25
382,252
0.0
7,409
684
1,112
1,937
2,485
-
5,739
-
-
-
19,342
381,145

TOTAL

199,536
162,243
25
381,804
0.0
7,400
683
1,111
1,934
2,482
-
5,732
-
-
-
19,342
381,145

TOTAL

247
201
0
449
0.0
9
1
1
2
3
7
-
-
-
21
473



Total Load Balancing Revenue Variance

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 9	Col. 10	Col. 11	Col. 12	Col. 12
<b>2014 Decision Rates (EB-2013-0406)</b>														
<b>TOTAL LOAD BALANCING REVENUE SUMMARIES (\$'000) - by Rate</b>														
1.1	Total Rate 1	5,330	5,345	4,407	3,177	1,725	866	639	672	718	1,159	2,200	3,648	29,885
1.2	Total Rate 6	4,116	4,302	3,794	2,615	1,589	700	504	536	648	994	1,861	3,029	24,678
1.3	Total Rate 9	0	0	0	0	0	0	0	0	0	0	0	0	0
1.4	TOTAL GS REV.	9,446	9,646	8,190	5,792	3,314	1,567	1,142	1,208	1,366	2,153	4,062	6,678	54,563
1.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-	0.0
1.6	Total Rate 110	51	48	51	44	40	36	34	35	37	40	41	44	500
1.7	Total Rate 115	18	17	16	14	14	14	14	14	14	15	15	15	161
1.8	Total Rate 135	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(476)
1.9	Total Rate 145	(164)	(164)	(164)	(164)	(164)	(164)	(164)	(164)	(164)	(164)	(164)	(164)	(627)
1.10	Total Rate 170	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(1,341)	(5,165)
1.11	Total Rate 200	(126)	94	79	56	39	25	22	22	21	31	47	72	381
1.12	TOTAL LV REV.	(1,701)	(1,495)	(1,514)	(1,561)	136	110	102	102	105	126	157	197	(5,236)
1.13	TOTAL REVENUE	7,745	8,151	6,676	4,230	3,450	1,676	1,245	1,310	1,471	2,279	4,219	6,875	49,327
1	CUMULATIVE	7,745	15,895	22,572	26,802	30,252	31,928	33,173	34,483	35,954	38,233	42,452	49,327	

<b>2013 October Rates (EB-2013-0295)</b>														
<b>TOTAL LOAD BALANCING REVENUE SUMMARIES (\$'000) - by Rate</b>														
2.1	Total Rate 1	7,453	7,473	6,162	4,443	2,412	1,211	893	939	1,003	1,621	3,077	5,102	41,789
2.2	Total Rate 6	5,698	5,956	5,238	3,620	2,200	970	697	742	898	1,376	2,577	4,194	34,166
2.3	Total Rate 9	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	TOTAL GS REV.	13,151	13,429	11,400	8,063	4,612	2,181	1,590	1,682	1,901	2,996	5,654	9,296	75,955
2.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-	0.0
2.6	Total Rate 110	97	92	97	84	76	70	66	67	70	76	79	84	958
2.7	Total Rate 115	23	22	21	18	18	18	18	18	18	19	18	19	229
2.8	Total Rate 135	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(476)
2.9	Total Rate 145	(176)	(180)	(180)	(190)	21	15	13	13	14	19	26	35	(570)
2.10	Total Rate 170	(1,328)	(1,326)	(1,345)	(1,354)	32	28	26	27	27	32	42	48	(5,102)
2.11	Total Rate 200	(79)	142	120	85	59	38	33	32	32	46	71	108	688
2.12	TOTAL LV REV.	(1,581)	(1,351)	(1,405)	(1,475)	206	168	156	157	161	192	236	294	(4,272)
2.13	TOTAL REVENUE	11,571	12,048	9,995	6,588	4,818	2,349	1,747	1,838	2,062	3,188	5,890	9,590	71,883
2	CUMULATIVE	11,571	23,619	33,614	40,201	45,020	47,369	49,115	50,954	53,016	56,204	62,094	71,883	

<b>VARIANCE - TOTAL LOAD BALANCING REVENUE (\$'000) - by Rate</b>														
3.1	Total Rate 1	(2,123)	(2,129)	(1,755)	(1,265)	(687)	(345)	(254)	(268)	(286)	(462)	(876)	(1,453)	(11,903)
3.2	Total Rate 6	(1,583)	(1,654)	(1,455)	(1,005)	(611)	(269)	(194)	(206)	(249)	(382)	(716)	(1,165)	(9,489)
3.3	Total Rate 9	0	0	0	0	0	0	0	0	0	0	0	0	0
3.4	TOTAL GS REV.	(3,705)	(3,783)	(3,210)	(2,271)	(1,298)	(614)	(448)	(474)	(535)	(844)	(1,592)	(2,619)	(21,392)
3.5	Total Rate 100	-	-	-	-	-	-	-	-	-	-	-	-	0.0
3.6	Total Rate 110	(47)	(44)	(47)	(40)	(36)	(33)	(31)	(32)	(33)	(36)	(38)	(40)	(458)
3.7	Total Rate 115	(5)	(5)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(48)
3.8	Total Rate 135	0	0	0	0	-	-	-	-	-	-	-	-	0
3.9	Total Rate 145	(8)	(7)	(7)	(5)	(4)	(3)	(3)	(3)	(3)	(4)	(5)	(7)	(58)
3.10	Total Rate 170	(13)	(11)	(10)	(8)	(6)	(5)	(5)	(5)	(5)	(6)	(8)	(9)	(93)
3.11	Total Rate 200	(48)	(48)	(41)	(29)	(20)	(13)	(11)	(11)	(11)	(16)	(24)	(37)	(307)
3.12	TOTAL LV REV.	(120)	(115)	(109)	(86)	(70)	(58)	(54)	(54)	(56)	(66)	(79)	(97)	(964)
3.13	TOTAL REVENUE	(3,826)	(3,898)	(3,319)	(2,357)	(1,368)	(672)	(502)	(528)	(591)	(909)	(1,671)	(2,715)	(22,356)
3	CUMULATIVE	(3,826)	(7,724)	(11,042)	(13,399)	(14,768)	(15,440)	(15,942)	(16,470)	(17,001)	(17,971)	(19,641)	(22,356)	

Total Commodity Revenue Variance

Item No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>2014 Decision Rates (EB-2013-0406)</b>												
<b>TOTAL COMMODITY REVENUE SUMMARIES (\$'000) - by Rate</b>												
1.1 Total Rate 1	89,869	90,215	74,470	53,851	29,237	14,849	10,887	11,470	12,321	19,930	37,961	62,882
1.2 Total Rate 6	62,530	64,355	56,023	38,757	22,300	9,446	6,610	7,168	9,401	13,765	26,768	45,684
1.3 Total Rate 9	5	5	5	5	5	5	5	5	5	5	5	5
1.4 TOTAL GS REV.	152,405	154,576	130,499	92,614	51,542	24,300	17,502	18,643	21,727	33,701	64,734	108,571
1.5 Total Rate 100	-	1,217	1,219	981	861	822	746	831	803	831	882	870
1.6 Total Rate 110	13	10	12	18	9	3	6	6	7	9	8	9
1.7 Total Rate 115	0	0	0	0	0	0	0	0	0	0	0	0
1.8 Total Rate 135	437	373	385	266	174	104	87	83	94	140	251	338
1.9 Total Rate 145	703	642	568	354	285	216	174	167	158	322	440	536
1.10 Total Rate 170	2,584	2,605	2,137	1,453	920	496	415	402	407	631	1,161	1,906
1.11 Total Rate 200	-	-	-	-	-	-	-	-	-	-	-	-
1.12 TOTAL LV REV.	4,954	4,846	4,321	3,090	2,267	1,657	1,445	1,505	1,486	1,949	2,758	3,676
1.13 TOTAL REVENUE	157,359	159,421	134,820	95,704	53,809	25,957	18,947	20,148	23,212	35,650	67,493	112,247
1 CUMULATIVE	157,359	316,780	451,600	547,304	601,113	627,070	646,017	666,165	689,377	725,027	792,520	904,767

TOTAL	507,941
	362,807
	65
	870,813
	0.0
	11,280
	110
	147
	2,731
	4,567
	15,118
	33,954
	904,767

2013 October Rates (EB-2013-0295)

<b>TOTAL COMMODITY REVENUE SUMMARIES (\$'000) - by Rate</b>												
2.1 Total Rate 1	89,925	90,270	74,516	53,885	29,255	14,858	10,894	11,477	12,328	19,943	37,984	62,921
2.2 Total Rate 6	62,627	64,456	56,110	38,818	22,335	9,460	6,620	7,179	9,415	13,786	26,810	45,755
2.3 Total Rate 9	5	5	5	5	5	5	5	5	5	5	5	5
2.4 TOTAL GS REV.	152,558	154,732	130,632	92,708	51,595	24,324	17,519	18,661	21,749	33,734	64,799	108,681
2.5 Total Rate 100	-	1,216	1,218	981	861	821	745	830	802	830	881	869
2.6 Total Rate 110	13	10	12	18	9	3	6	6	7	9	8	9
2.7 Total Rate 115	0	0	0	0	0	0	0	0	0	0	0	0
2.8 Total Rate 135	435	371	383	265	173	104	87	83	94	139	250	336
2.9 Total Rate 145	703	641	567	354	285	216	174	167	158	322	440	536
2.10 Total Rate 170	2,582	2,602	2,135	1,452	920	496	414	402	407	631	1,160	1,904
2.11 Total Rate 200	-	-	-	-	-	-	-	-	-	-	-	-
2.12 TOTAL LV REV.	4,948	4,840	4,315	3,086	2,264	1,655	1,443	1,503	1,484	1,947	2,755	3,671
2.13 TOTAL REVENUE	157,505	159,571	134,948	95,794	53,859	25,979	18,962	20,165	23,233	35,681	67,554	112,352
2 CUMULATIVE	157,505	317,077	452,024	547,818	601,677	627,656	646,618	666,783	690,016	725,697	793,252	905,604

TOTAL	508,255
	363,372
	65
	871,692
	0.0
	11,289
	110
	148
	2,720
	4,593
	15,103
	33,912
	905,604

VARIANCE- TOTAL COMMODITY REVENUE (\$'000) - by Rate

3.1 Total Rate 1	(56)	(56)	(46)	(33)	(18)	(9)	(7)	(7)	(8)	(12)	(23)	(39)
3.2 Total Rate 6	(97)	(100)	(87)	(60)	(35)	(15)	(10)	(11)	(15)	(21)	(42)	(71)
3.3 Total Rate 9	0	0	0	0	0	0	0	0	0	0	0	0
3.4 TOTAL GS REV.	(153)	(156)	(133)	(94)	(53)	(24)	(17)	(18)	(22)	(34)	(65)	(110)
3.5 Total Rate 100	-	1	1	1	1	1	1	1	1	1	1	1
3.6 Total Rate 110	0	0	0	0	0	0	0	0	0	0	0	0
3.7 Total Rate 115	0	0	0	0	0	0	0	0	0	0	0	0
3.8 Total Rate 135	2	2	2	1	1	1	1	1	1	1	1	1
3.9 Total Rate 145	1	1	1	0	0	0	0	0	0	0	0	0
3.10 Total Rate 170	3	3	2	1	1	1	1	1	1	1	1	1
3.11 Total Rate 200	-	-	-	-	-	-	-	-	-	-	-	-
3.12 TOTAL LV REV.	6	6	5	4	3	2	2	2	2	2	3	5
3.13 TOTAL REVENUE	(147)	(150)	(128)	(90)	(50)	(22)	(15)	(17)	(21)	(31)	(62)	(105)
3 CUMULATIVE	(147)	(297)	(425)	(514)	(564)	(586)	(602)	(618)	(639)	(670)	(732)	(837)

TOTAL	(314)
	(565)
	0
	(879)
	0.0
	11
	0
	(0)
	12
	4
	15
	42
	(837)

APPENDIX "D"

Rate Approximations  
(To Be Filed)

## APPENDIX “E”

### Reporting Commitments

**Reporting Commitments 2014 to 2018**

Line	Item	Reporting Information	Filing Timing	Annual Stakeholder Meeting (prior to ESM filing)
1	Company Information	<u>Company Operations Overview:</u> - review yearly earnings, capital spend and key operating items of interest, SQR's - Explain Market Conditions - Changes and trends impacting Operations - Customer Surveys/Feedback	ESM / Def. & Var. Account disposition application	Yes
2	Company Information	<u>Year End Financial Results / Earnings info:</u> - Revenue Sufficiency/Deficiency Schedules - Rate Base Schedules - Utility Earnings, Tax Schedules - Additional Information aligning to Section 12.1 of Union Gas Settlement EB-2013-0202	ESM / Def. & Var. Account disposition application	Yes
3	Performance Measurement / Benchmarking	<u>Performance Measurement Reporting:</u> - Capital productivity progress report - O&M productivity progress report	ESM / Def. & Var. Account disposition application	Yes
		<u>Benchmarking Report Capital &amp; O&amp;M (ReBasing):</u> - consultation and independent expert opinion to inform methodology for filing upon rebasing	Rebasing 2019	Yes
4	Capital	<u>Annual Capital Management Report:</u> - Asset Planning Update: Progress in Asset Plan improvement with 3rd party assessment - GTA Project (Actual Cost and Schedule vs Forecast) - WAMS Project (Actual Cost and Schedule vs Forecast) - Capital Expenditures Update (Actual vs Plan Spending) - System Integrity Capital	ESM / Def. & Var. Account disposition application	Yes
5	Gas Supply	<u>Gas Supply Memorandum:</u> - Consistent with Union Gas April 2014 Gas Supply Plan memorandum - A summary of the current natural gas market situation - The results of the design day demand forecast with a discussion of the underpinning assumptions - An overview of the current gas supply portfolio - The identification of near term portfolio decisions and a description of how the Enbridge strategy for the specific portfolio decision conforms to the gas supply planning principles - A summary of major upstream pipeline regulatory filings and/or recent regulatory orders (e.g. RH-003-2011); physical infrastructure projects that will likely impact Enbridge; and the implications associated with gas supply basins	ESM / Def. & Var. Account disposition application	Yes
6	Gas Supply	<u>Monthly UDC Report:</u> Use of new FT services and associated UDC, monthly storage targets, capacity assigned to third parties through UDC related "outright release", revenues generated	Monthly	No
7	Reporting and Record keeping Requirements	Filings that are relevant to the regulated utility such as SQRs and affiliate transaction reporting	Annual - April 30	No

**Other Non-Reporting Obligations**

8	Allocation of costs to Non-utility storage	Prepare necessary evidence and proposal in time for 2015 or 2016 application. Information to make an allocation of base pressure gas and LUF to Non-utility storage on a fully allocated basis and on a volumetric basis	2015 or 2016	No
9	Regulatory Cost Allocation Methodology	Consultation in 2014 or 2015 for review of 2013 and 2014 data	2015	No
10	Sustainable Efficiency Incentive Mechanism	Consultation in 2015 to stakeholder an acceptable model	2016	No
11	Site Restoration Costs	Enbridge to look at discount rate to be used and examine issue of establishment of segregated fund of site restoration collections.	Rebasing 2019	No

## APPENDIX “F”

Annual Updating  
2015 through 2018 Rate Processes

**Elements to be Updated within  
2015 through 2018 Custom Incentive  
Rate Processes and Applications**

---

<u>Line</u>	<u>Element</u>
1	Volumes will be re-forecast annually through following the established processes of updating forecasts of; customer additions, probability weighted large volume customer forecasts, customer meter unlocks, economic outlook and gas prices, average use and approved heating degree days using the approved degree day methodologies.
2	Resulting from the annual volumes re-forecast, revenues will be re-forecast using approved rates.
3	Resulting from the annual volumes re-forecast, the annual gas supply plan will be re-determined, and annual projected gas costs as well as annual gas in storage volume requirements and related rate base gas in storage values and any gas cost related working cash allowance impacts will be re-forecast within annual revenue requirements.
4	O&M related Customer Care/CIS costs will be updated annually in accordance with the Board Approved EB-2011-0226 Settlement Agreement.
5	O&M related DSM costs will be updated annually to reflect where available, updated Board Approved DSM costs resulting within the DSM Policy Consultation, EB-2014-0134 proceeding or subsequent proceedings. Any related rate base working cash allowance impacts will be re-forecast within annual revenue requirements.
6	O&M related Pension and OPEB expense amounts will be updated annually through the use of re-forecasts performed by Enbridges external pension Consultant, Mercer Canada Limited. Any related rate base working cash allowance impacts will be re-forecast within annual revenue requirements.
7	Utility income taxes will be re-forecast annually to reflect impacts to taxable income stemming from the updating of revenues, gas costs, O&M and the re-determined approved overall rate of return on rate base.
8	Return on Equity will be re-set each year within the results included in the Board Final Rate Order to reflect the Board Policy produced ROE%.
9	Enbridge has provided updated required/planned levels of debt issuances for each of the years 2015 - 2018 within the Draft Rate Order results. The cost rates for the debt issuances planned for each rate setting year, will be re-forecast at the time of the application and then held at that rate for prospective years beyond the rate setting year. The forecast short term debt cost rate and preference share rate will be re-forecast within each annual rate application process.

## APPENDIX “G”

### Depreciation rates



## SCHEDULE OF DEPRECIATION RATES

Effective January 1, 2014

<u>Account Number</u>	<u>Account Description</u>	Existing Depreciation <u>Rate</u>	Decision Depreciation <u>Rate</u>
<u>Storage Plant</u>			
451	Land Rights	1.16%	1.16%
452	Structures & Improvements	1.84%	1.84%
453	Wells	1.49%	1.52%
454	Well Equipment	5.56%	5.56%
455	Gathering Lines	1.46%	1.49%
456	Compressor Equipment	2.56%	2.60%
457	Regulating Equipment	2.94%	2.99%
<u>Distribution Plant</u>			
471	Land Rights	1.18%	1.18%
472	Structures & Improvements		
	472 VPC	9.93%	9.93%
	472 Ottawa (Coventry)	4.81%	4.81%
	472 Thorold	3.61%	3.61%
	472 Other	2.98%	2.98%
	472 Ottawa Depot (SMOC)	7.08%	7.08%
	472 Old Kennedy Rd	23.53%	23.53%
	472 Eastern Ave (Stn B)	6.86%	6.86%
	472 Kelfield	7.54%	7.54%
	472 Arnprior	4.42%	4.42%
	472 Brockville	4.89%	4.89%
	472 Tech Training (Markham)	2.18%	2.18%
	472 Casselman/Pembroke	2.98%	2.98%
	472 New Kennedy/Fleet Garage	2.13%	2.13%
473/474	Service/Meter Installations	2.98%	2.27%
475	Mains - Plastic	2.74%	1.85%
	- Coated & Wrapped Steel	3.46%	2.44%
	- Cast Iron	91.75%	99.18%
	- Other	23.27%	20.63%
	- Envision	4.03%	4.03%
476	Company NGV Refueling Stations	5.97%	5.97%
477	Regulating Equipment	2.14%	2.05%
478	Meters	9.22%	9.22%

<u>Account Number</u>	<u>Account Description</u>	Existing Depreciation <u>Rate</u>	Decision Depreciation <u>Rate</u>
<u>General Plant</u>			
		Amortized over the	Amortized over the
482.5	Leasehold Improvements	life of the lease	life of the lease
483.01	Office Equipment	0.15%	0.15%
483.02	Office Furniture	10.74%	10.74%
484	Transportation Equipment	10.56%	10.56%
484.01	NGV Conversion Kits	9.00%	9.00%
484.02	NGV Cylinders	2.10%	2.10%
485	Heavy Work Equipment	3.58%	3.58%
486	Small Tools and Work Equipment	4.08%	4.08%
487.7	NGV Rental Refueling Appliances	0.74%	0.74%
487.8	NGV Rental Refueling Stations	8.01%	8.01%
487.9	NGV Rental Cylinders	18.93%	18.93%
488	Communications Equipment	9.71%	9.71%
489	Software Applications - CIS	10.00%	10.00%
490	Computer Equipment		
490	IT - Hardware	36.63%	36.63%
490	IT - Software Acquired	26.32%	26.32%
490	IT - Software Developed	21.24%	21.24%

## APPENDIX “H”

### Updated Planned Debt Issuance Details

**Enbridge Gas Distribution**  
**Decision Updated Forecast New Debt Issuances of MTN's**

	1 2014	2 2014	3 2014	4 2014	5 2015	6 2015	7 2015	8 2015	9 2016	10 2016	11 2017	12 2017	13 2018
<b>Principal</b>													
Face value	195,000,000	20,000,000	130,000,000	85,000,000	130,000,000	170,000,000	130,000,000	170,000,000	162,000,000	20,000,000	150,000,000	150,000,000	65,000,000
Issuance date	15-Sep-14	15-Sep-14	15-Sep-14	15-Sep-14	15-Jun-15	15-Oct-15	15-Oct-15	15-Oct-15	15-Sep-16	15-Sep-16	15-Nov-17	15-Nov-17	15-Jan-18
Maturity date	15-Sep-24	15-Sep-24	15-Sep-44	15-Sep-44	15-Jun-25	15-Oct-25	15-Oct-45	15-Oct-45	15-Sep-26	15-Sep-26	15-Nov-27	15-Nov-27	15-Jan-28
Year	10	10	30	30	10	10	30	30	10	10	10	30	10
Mths	120	120	360	360	120	120	360	360	120	120	120	360	120
Coupon rate	3.80%	3.90%	4.30%	4.70%	4.30%	5.00%	4.60%	5.60%	4.60%	5.80%	5.80%	6.40%	5.80%
Hedged (Y/N)	Y	N	Y	N	Y	N	Y	N	Y	N	N	N	N
Coupon payments (annual)	7,410,000	780,000	5,590,000	3,995,000	5,590,000	8,500,000	5,980,000	9,520,000	7,452,000	1,160,000	8,700,000	9,600,000	3,770,000
Issuance Costs	931,794	162,876	776,196	533,474	632,594	804,162	762,594	974,162	868,700	172,988	756,844	906,844	498,688
<b>All-in Effective rate</b>	<b>3.85%</b>	<b>3.98%</b>	<b>4.32%</b>	<b>4.72%</b>	<b>4.35%</b>	<b>5.05%</b>	<b>4.62%</b>	<b>5.62%</b>	<b>4.65%</b>	<b>5.89%</b>	<b>5.85%</b>	<b>6.42%</b>	<b>5.88%</b>

Table 2

**Enbridge Gas Distribution**  
**As Filed Forecast New Debt Issuances of MTN's**

	1 2014	2 2014	3 2014	4 2014	5 2015	6 2015	7 2015	8 2015	9 2016	10 2017	11 2018
<b>Principal</b>											
Face value	195,000,000	20,000,000	130,000,000	85,000,000	130,000,000	145,000,000	130,000,000	145,000,000	162,000,000	250,000,000	65,000,000
Issuance date	15-Sep-14	15-Sep-14	15-Sep-14	15-Sep-14	15-Jun-15	15-Oct-15	15-Oct-15	15-Oct-15	15-Sep-16	15-Nov-17	15-Jan-18
Maturity date	15-Sep-24	15-Sep-24	15-Sep-44	15-Sep-44	15-Jun-25	15-Oct-25	15-Oct-45	15-Oct-45	15-Sep-26	15-Nov-27	15-Jan-28
Year	10	10	30	30	10	10	30	30	10	10	10
Mths	120	120	360	360	120	120	360	360	120	120	120
Coupon rate	3.80%	3.90%	4.30%	4.70%	4.30%	5.00%	4.60%	5.60%	4.60%	5.80%	5.80%
Hedged (Y/N)	Y	N	Y	N	Y	N	Y	N	Y	N	N
Coupon payments (annual)	7,410,000	780,000	5,590,000	3,995,000	5,590,000	7,250,000	5,980,000	8,120,000	7,452,000	14,500,000	3,770,000
Issuance Costs	931,794	162,876	776,196	533,474	636,012	700,744	766,012	845,744	868,688	1,238,688	498,688
<b>All-in Effective rate</b>	<b>3.85%</b>	<b>3.98%</b>	<b>4.32%</b>	<b>4.72%</b>	<b>4.35%</b>	<b>5.05%</b>	<b>4.62%</b>	<b>5.62%</b>	<b>4.65%</b>	<b>5.85%</b>	<b>5.88%</b>