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October 10, 2014

VIA COURIER AND RESS

Ms. Kirsten Walli
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 26th Floor
Toronto, ON M4P 1E4

Re: Enbridge Gas Distribution Inc.
EB-2014-0195 – 2013 Deferral and Variance Accounts
Settlement Agreement

In accordance with the Procedural Order No. 2, dated August 29, 2014 please find the attached Settlement Agreement on behalf of Enbridge Gas Distribution Inc. for the above noted proceeding.

If you require further information, please contact the undersigned.

Yours truly,

(Original Signed)

Stephanie Allman
Regulatory Coordinator

Enclosure

cc: Mr. D. Stevens, Aird & Berlis LLP (via courier)

SETTLEMENT AGREEMENT

2013 Deferral and Variance Account Clearances

October 10, 2014

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PREAMBLE

This Settlement Agreement is filed with the Ontario Energy Board (the "OEB" or the "Board") in connection with the application of Enbridge Gas Distribution Inc. ("Enbridge" or the "Company"), for an order or orders approving the clearance or disposition of amounts recorded in certain deferral or variance accounts.

In Procedural Order Nos. 1 and 2, the Board established the process to address the application, up to and including a Settlement Conference.

A Settlement Conference was held on October 2, 2014. George Dominy acted as facilitator for the Settlement Conference. This Settlement Agreement arises from the Settlement Conference.

Enbridge and the following intervenors, as well as Ontario Energy Board technical staff ("Board Staff"), participated in the Settlement Conference:

BUILDING OWNERS AND MANAGERS ASSOCIATION – GREATER TORONTO (BOMA)
CANADIAN MANUFACTURERS & EXPORTERS (CME)
CONSUMERS COUNCIL OF CANADA (CCC)
ENERGY PROBE RESEARCH FOUNDATION (Energy Probe)
FEDERATION OF RENTAL-HOUSING PROVIDERS OF ONTARIO (FRPO)
SCHOOL ENERGY COALITION (SEC)
VULNERABLE ENERGY CONSUMERS COALITION (VECC)

The Settlement Agreement deals with all of the relief sought in this proceeding. There is no Issues List, but parties have agreed that the issues to be addressed are: (i) the disposition of the Deferral and Variance Accounts set out within Schedule 1; and (ii) the appropriate unit rates and timing for implementation of the clearances of certain accounts. The first issue ("Are the Deferral and Variance Accounts and balances proposed for disposition appropriate?") is addressed with reference to each of the Deferral and Variance accounts for which clearance is requested, under items (i) to (xvi) of Issue 1.

All intervenors listed above participated in the Settlement Conference and subsequent discussions. Board Staff is not a party to the Settlement Agreement. Although it is not a party to the Settlement Agreement, once the Settlement Agreement is filed, Board Staff will file a submission commenting on two aspects of the settlement: whether the settlement represents an acceptable outcome from a public interest perspective, and whether the accompanying explanation and rationale is adequate to support the settlement.

Enbridge and all intervenors listed above have agreed to the settlement of the issues as described on the following pages. Any reference to "parties" in this Settlement

Agreement is intended to refer to Enbridge and the intervenors listed above. The description of each issue assumes that all parties participated in the negotiation of the issue, unless specifically noted otherwise.

Best efforts have been made to identify all of the evidence that relates to each settled issue. The supporting evidence for each settled issue is identified individually by reference to its exhibit number in an abbreviated format; for example, Exhibit B, Tab 3, Schedule 1 is referred to as B-3-1. The identification and listing of the evidence that relates to each settled issue is provided to assist the Board.

The Settlement Agreement describes the agreements reached on the issues. The Settlement Agreement provides a direct link between each settled issue and the supporting evidence in the record to date. In this regard, the parties are of the view that the evidence provided is sufficient to support the Settlement Agreement in relation to the settled issues and, moreover, that the quality and detail of the supporting evidence, together with the corresponding rationale, will allow the Board to make findings agreeing with the proposed resolution of the settled issues. In the event that the Board does not accept the proposed settlement of any issue, then subject to the parties' agreement on non-severability set out in the final paragraph below, further evidence may be required on the issue for the Board to consider it fully.

None of the parties can withdraw from the Settlement Agreement except in accordance with Rule 30 of the *Ontario Energy Board Rules of Practice and Procedure*. Further, unless stated otherwise, a settlement of any particular issue in this proceeding is without prejudice to the positions parties might take with respect to the same issue in future proceedings, whether during the term of Enbridge's 2014 to 2018 Incentive Regulation plan, or thereafter.

Consistent with the Board's *Practice Direction on Settlement Conferences* (p. 5), the parties agree that all positions, negotiations and discussion of any kind whatsoever that took place during the Settlement Conference and all documents exchanged during the conference that were prepared to facilitate settlement discussions are strictly confidential and without prejudice, and inadmissible unless relevant to the resolution of any ambiguity that subsequently arises with respect to the interpretation of any provision of this Settlement Agreement.

It is fundamental to the agreement of the parties that none of the provisions of this Settlement Agreement are severable. If the Board does not, prior to the commencement of the hearing of the evidence in this proceeding, accept the provisions of the Settlement Agreement in their entirety, there is no Settlement Agreement (unless the parties agree that any portion of the Settlement Agreement that the Board does accept may continue as a valid Settlement Agreement).

OVERVIEW

Enbridge's prefiled evidence details the Deferral and Variance Account balances that Enbridge seeks to have cleared, along with several Deferral and Variance Account balances to be carried forward for review and approval in a future proceeding. Further information about the account balances was provided in response to interrogatories from several of the intervenors in this proceeding. That included updates to two of the account balances to be cleared (the 2013 Transactional Services Deferral Account and the 2013 Unaccounted for Gas Variance Account).

Through the Settlement Conference process, all parties have agreed that it is appropriate for Enbridge to clear the balances from the Deferral and Variance Accounts as set out and explained within the prefiled evidence (as updated through interrogatories), with one change. That change relates to the 2013 Ontario Hearing Costs Variance Account, in respect of which Enbridge has agreed to reduce the recorded costs and increase the credit balance to be refunded to ratepayers.

To reflect the foregoing, all parties have agreed that it is appropriate that the Deferral and Variance Accounts balances set out at "Schedule 1" to this Settlement Agreement be cleared in conjunction with Enbridge's April 1, 2015 QRAM proceeding. Updated interest amounts to reflect April 1, 2015 clearance are set out within Schedule 1.

Details of the settlement are set out in the Issues section that follows.

THE ISSUES

1. Are the Deferral and Variance Accounts and balances proposed for disposition on the attached schedule ("Schedule 1") appropriate?

The Deferral and Variance accounts for which Enbridge seeks clearance were set out in Exhibit A, Tab 2, Schedule 1, Appendix A, from Enbridge's prefiled evidence.

Updates to amounts to be cleared from two of the relevant accounts (the 2013 Unaccounted for Gas Variance Account and the 2013 Transactional Services Deferral Account) were explained within Enbridge's response to Energy Probe Interrogatory #1 (Exhibit I, Tab 3, Schedule 1), and an updated version of Appendix A was provided.

At the Settlement Conference, Enbridge and the intervenors agreed to a reduction in the costs recorded within the 2013 Ontario Hearings Costs Variance Account, which increases the credit balance within that account. This results in a further update to Exhibit A, Tab 2, Schedule 1, Appendix A.

The updated Appendix A is attached as "Schedule 1" to this Settlement Agreement.

All parties have agreed to the clearance of each of the Deferral and Variance Account balances listed in Column 3 of Schedule 1. All parties have also agreed that the balances in the other accounts listed in Schedule 1 (those for which clearance is not requested at this time) will be carried forward for review and approval in a future proceeding. Details of the agreements in relation to each of the accounts to be cleared are set out in the following sub-issues.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-2-1	CME Interrogatory #1
I-3-1	Energy Probe Interrogatory #1
I-5-1	VECC Interrogatory #1

(i) 2012 Demand Side Management V/A (2012 DSMVA)

There are no unsettled issues with respect to this account. The balance to be cleared from the 2012 DSMVA was approved in the EB-2013-0352 proceeding and the approved balance will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-7	2012 Demand Side Management Variance Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates

(ii) 2012 Lost Revenue Adjustment Mechanism (2012 LRAM)

There are no unsettled issues with respect to this account. The balance to be cleared from the 2012 LRAM account was approved in the EB-2013-0352 proceeding and the approved balance will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-8	2012 Lost Revenue Adjustment Mechanism Variance Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates

(iii) 2012 Demand Side Management Incentive D/A (2012 DSMIDA)

There are no unsettled issues with respect to this account. The balance to be cleared from the 2012 DSMIDA was approved in the EB-2013-0352 proceeding and the approved balance will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-9	2012 Demand Side Management Incentive Deferral Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates

(iv) 2013 Deferred Rebate Account (2013 DRA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2013 DRA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-1	2013 Deferred Rebate Account Requested for Clearance October 1, 2014
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates

(v) 2013 Gas Distribution Access Rule Costs D/A (2013 GDARCD A)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2013 GDARCD A, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-3	Gas Distribution Access Rule Costs Deferral Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-3-2	Energy Probe Interrogatory #2
I-5-3	VECC Interrogatory #3

(vi) 2013 Ontario Hearing Costs V/A (2013 OHCVA)

For the purposes of achieving an overall settlement of all issues within this proceeding, Enbridge agrees to reduce the costs recorded within the 2013 OHCVA by \$394,600. This reduction reflects the removal of costs incurred by Enbridge from Concentric Energy Advisors in relation to the “equity thickness” issue that was addressed at the oral hearing

of Enbridge's 2013 rates proceeding (EB-2011-0354). This agreement is without prejudice to the position that Enbridge or any other party may take in relation to the recoverability of similar costs in any future proceedings.

All parties agree that the updated principal balance in the 2013 OHCVA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-4	2013 Ontario Hearings Cost Variance Account Requested for Clearance October 1, 2014
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-1-1 to 4	Board Staff Interrogatories #1-4
I-2-4	CME Interrogatory #4
I-3-3	Energy Probe Interrogatory #3
	Letter to OEB Board Secretary dated October 9, 2014 attaching copies of certain invoices for amounts recorded within the 2013 OHCVA

(vii) 2013 Average Use True-Up V/A (2013 AUTUVA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2013 AUTUVA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-2	2013 Actual Average Use True-Up Variance Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-2-3	CME Interrogatory #3
I-4-1	FRPO Interrogatory #1

(viii) 2013 Post-Retirement True-Up V/A (2013 PTUVA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2013 PTUVA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-6	Post-Retirement True-Up Variance Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-1-5	Board Staff Interrogatory #5

(ix) 2014 Transition Impact of Accounting Changes D/A (2014 TIACDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2014 TIACDA, which is shown in Schedule 1 will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-3-5	2014 Transition Impact of Accounting Changes Deferral Account Requested for Clearance October 1, 2014
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-1-6	Board Staff Interrogatory #6

(x) 2013 Transactional Services D/A (2013 TSDA)

There are no unsettled issues with respect to this account. As explained in response to Energy Probe Interrogatory #1, the balance in this account was adjusted by (\$37) thousand from Appendix A to the Application, to properly reflect the details of the account as set out at Exhibit B, Tab 2, Schedule 1 (Attachment). All parties agree that the principal balance in the 2013 TSDA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-2-1	2013 Storage & Transportation Deferral Account and 2013 Transactional Services Deferral Account Requested for Clearance October 1, 2014
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-3-1	Energy Probe Interrogatory #1

(xi) 2013 Unaccounted for Gas V/A (2013 UAFVA)

There are no unsettled issues with respect to this account. As explained in response to CME Interrogatory #2 and Energy Probe Interrogatory #1, the balance in this account was adjusted by (\$260) thousand from Appendix A to the Application, to remove costs for gas losses that have been invoiced to third parties. All parties agree that the principal balance in the 2013 UAFVA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-2-2	Unaccounted-For Gas Variance Account
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates

I-2-2	CME Interrogatory #2
I-3-1	Energy Probe Interrogatory #1
I-5-2	VECC Interrogatory #2

(xii) 2013 Storage and Transportation D/A (2013 S&TDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2013 S&TDA, which is shown in Schedule 1, along with applicable interest, will be cleared as set out under Issue 2, below.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
B-2-1	2013 Storage & Transportation Deferral Account and 2013 Transactional Services Deferral Account Requested for Clearance October 1, 2014
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates

2. What are the appropriate unit rates and timing for implementation of the clearances?

Enbridge had previously requested that the clearance of its 2013 Deferral and Variance Accounts be undertaken in conjunction with its January 1, 2015 QRAM Application. Since that time, the implementation of Enbridge's final 2014 rates (using Rider E approved within the EB-2012-0459 proceeding) has been scheduled to take place in conjunction with its January 1, 2015 QRAM Application.

During the Settlement Conference, Enbridge explained the difficulty that would be encountered in clearing the 2013 Deferral and Variance Accounts (which will be based on 2013 volumes) at the same time as Rider E from EB-2012-0459 (which will be based on 2014 volumes). Given this difficulty, and given the relatively modest overall amount to be cleared from the 2013 Deferral and Variance Accounts, all parties have agreed that it is appropriate to have the clearance requested in this proceeding implemented in conjunction with Enbridge's April 1, 2015 QRAM Application.

In these circumstances, all parties agree that the principal balances in Enbridge's Deferral and Variance Accounts set out at column 3 of Schedule 1, with applicable interest, will be cleared in conjunction with Enbridge's April 1, 2015 QRAM Application.

The unit rates associated with the clearance of the accounts set out at column 3 of Schedule 1 are set out within Schedule 2 to this Settlement Agreement, which updates the information that had been set out at Exhibit C, Tab 1, Schedule 2.

Evidence: The evidence in relation to this issue includes the following:

B-1-1	Deferral & Variance Accounts Requested for Clearance
C-1-1	Clearance of 2013 Deferral and Variance Account Balances
C-1-2	Derivation of Proposed Unit Rates
I-3-4 to 6	Energy Probe Interrogatories #4-6

SCHEDULE 1
ENBRIDGE GAS DISTRIBUTION INC.
DEFERRAL & VARIANCE ACCOUNT
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym	Col. 1		Col. 2		Col. 3		Col. 4	
			Actual at May 31, 2014		Forecast for clearance at April 1, 2015					
			Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)		
<u>Non Commodity Related Accounts</u>										
1.	Demand Side Management V/A	2012 DSMVA	2,506.5	(3.9)	2,506.5	27.0			¹	
2.	Demand Side Management V/A	2013 DSMVA	(3,601.8)	(155.9)	-	-			¹	
3.	Lost Revenue Adjustment Mechanism	2012 LRAM	(40.7)	(0.1)	(40.7)	(0.6)			¹	
4.	Demand Side Management Incentive D/A	2012 DSMIDA	8,817.5	54.0	8,160.3	154.8			¹	
5.	Deferred Rebate Account	2013 DRA	(2,083.0)	(2.5)	(2,083.0)	(28.4)			²	
6.	Gas Distribution Access Rule Costs D/A	2012 GDARCD A	208.6	4.5	-	-			³	
7.	Gas Distribution Access Rule Costs D/A	2013 GDARCD A	654.1	5.0	(75.0)	-			³	
8.	Ontario Hearing Costs V/A	2013 OHCVA	(252.9)	(1.5)	(647.5)	(7.0)			⁴	
9.	Average Use True-Up V/A	2013 AUTUVA	5,616.9	34.4	5,616.9	103.4			⁵	
10.	Post-Retirement True-Up V/A	2013 PTUVA	3,253.4	19.9	3,253.4	59.9			⁶	
11.	Transition Impact of Accounting Change D/A	2014 TIACDA	84,280.2	-	4,435.8	-			⁷	
12.	Manufactured Gas Plant D/A	2013 MGPDA	279.3	25.8	-	-			⁸	
13.	Customer Care CIS Rate Smoothing D/A	2013 CCCISRSDA	4,634.9	59.6	-	-			⁹	
12.	Total non commodity related accounts		104,273.0	39.3	21,126.7	309.1				
<u>Commodity Related Accounts</u>										
13.	Transactional Services D/A	2013 TSDA	(24,028.2)	(270.0)	(24,065.2)	(565.1)			¹⁰	
14.	Unaccounted for Gas V/A	2013 UAFVA	2,207.3	37.5	1,947.3	62.4			¹¹	
15.	Storage and Transportation D/A	2013 S&TDA	(2,109.5)	(24.2)	(2,109.5)	(50.2)			¹²	
16.	Total commodity related accounts		(23,930.4)	(256.7)	(24,227.4)	(552.9)				
17.	Total Deferral and Variance Accounts		80,342.6	(217.4)	(3,100.7)	(243.8)				

Notes:

- The 2012 DSMVA, LRAM, and DSMIDA balances forecast for clearance are those which were approved in the EB-2013-0352 proceeding. 2012 DSMVA, LRAM, and DSMIDA evidence is found at Exhibit B, Tab 3, Schedules 7, 8, and 9. Clearance of the 2013 DSMVA will be requested at a later date.
- DRA evidence is found at Exhibit B, Tab 3, Schedule 1.
- The forecast clearance amount, associated with the 2012 and 2013 GDARCD A balances, is the result of a revenue requirement calculation found in evidence at Exhibit B, Tab 3, Schedule 3.
- OHCVA evidence is found at Exhibit B, Tab 3, Schedule 4. The principal amount to be cleared to ratepayers has been increased by \$394.6 thousand, as per the terms of the Settlement Agreement (Issue 1, part vi).
- AUTUVA evidence is found at Exhibit B, Tab 3, Schedule 2.
- PTUVA evidence is found at Exhibit B, Tab 3, Schedule 6.
- TIACDA evidence is found at Exhibit B, Tab 3, Schedule 5.
- Clearance of the MGPDA is not being requested at this time. As indicated in the EB-2012-0459 proceeding, the balance will be transferred to the 2014 MGPDA.
- Clearance of the CCCISRSDA is not being requested at this time. As approved in the EB-2011-0226 proceeding, any net balance of amounts recorded in the 2013 through 2018 CCCISRSDA's will be requested for clearance in conjunction with 2018 deferral and variance accounts.
- TSDA evidence is found at Exhibit B, Tab 2, Schedule 1. The principal amount to be cleared to ratepayers has been increased by \$37.0 thousand, as detailed in Exhibit I, Tab 3, Schedule 1.
- UAFVA evidence is found at Exhibit B, Tab 2, Schedule 2. The principal amount to be collected from ratepayers has been decreased by \$260.0 thousand, as detailed in Exhibit I, Tab 2, Schedule 2.
- S&TDA evidence is found at Exhibit B, Tab 2, Schedule 3.

SCHEDULE 2

UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2015

		COL.1
		TOTAL
		(¢/m³)
<u>Bundled Services:</u>		
RATE 1	- SYSTEM SALES	(0.0133)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2599
	- WESTERN T-SERVICE	(0.0133)
RATE 6	- SYSTEM SALES	(0.1376)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1355
	- WESTERN T-SERVICE	(0.1376)
RATE 9	- SYSTEM SALES	0.1987
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.4718
	- WESTERN T-SERVICE	0.0000
RATE 100	- SYSTEM SALES	(0.2585)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0147
	- WESTERN T-SERVICE	(0.2585)
RATE 110	- SYSTEM SALES	(0.3608)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0876)
	- WESTERN T-SERVICE	(0.3608)
RATE 115	- SYSTEM SALES	(0.0926)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1805
	- WESTERN T-SERVICE	(0.0926)
RATE 135	- SYSTEM SALES	0.3628
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.6360
	- WESTERN T-SERVICE	0.3628
RATE 145	- SYSTEM SALES	(0.4265)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.1533)
	- WESTERN T-SERVICE	(0.4265)
RATE 170	- SYSTEM SALES	(0.3248)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0517)
	- WESTERN T-SERVICE	(0.3248)
RATE 200	- SYSTEM SALES	(0.2892)
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	(0.0161)
	- WESTERN T-SERVICE	0.0000
<u>Unbundled Services:</u>		
RATE 125	- All	0.8645
	- Customer-specific (\$)	\$0
RATE 300	- All	22.4407

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

ITEM NO.		COL. 1	COL. 2	COL. 3
		PRINCIPAL For CLEARING (\$000)	INTEREST (\$000)	TOTAL For CLEARING (\$000)
1.	TRANSACTIONAL SERVICES D/A	(24,065.2)	(565.1)	(24,630.3)
2.	UNACCOUNTED FOR GAS V/A	1,947.3	62.4	2,009.7
3.	STORAGE AND TRANSPORTATION D/A	(2,109.5)	(50.2)	(2,159.7)
4.	DEFERRED REBATE ACCOUNT	(2,083.0)	(28.4)	(2,111.4)
5.	DEMAND SIDE MANAGEMENT 2012	2,506.5	27.0	2,533.5
6.	LOST REVENUE ADJ MECHANISM 2012	(40.7)	(0.6)	(41.3)
7.	DEMAND SIDE MANAGEMENT INCENTIVE 2012	8,160.3	154.8	8,315.1
9.	ONTARIO HEARING COSTS V/A	(647.5)	(7.0)	(654.5)
10.	GAS DISTRIBUTION ACCESS RULE D/A 2012	(75.0)	0.0	(75.0)
11.	AVERAGE USE TRUE-UP V/A	5,616.9	103.4	5,720.3
12.	POST-RETIREMENT TRUE-UP V/A	3,253.4	59.9	3,313.3
13.	UNBUNDLED RATE IMPLEMENTATION COST D/A	0.0	0.0	0.0
14.	MUNICIPAL PERMIT FEES D/A			0.0
15.	OPEN BILL SERVICE D/A			0.0
16.	OPEN BILL ACCESS V/A			0.0
17.	EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	0.0	0.0	0.0
18.	TAX RATE & RULE CHANGE V/A	0.0	0.0	0.0
19.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8		4,435.8
20.	EARNINGS SHARING MECHANISM	0.0	0.0	0.0
21.	TOTAL	(3,100.7)	(243.8)	(3,344.5)

Classification and Allocation of Deferral and Variance Account Balances

ITEM NO.	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVERABILITY (\$000)	DISTRIBUTION REV REQ (DRR) (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)
CLASSIFICATION										
PGVA:										
1.1 COMMODITY	0.0		0.0							
1.2 SEASONAL PEAKING-LOAD BALANCING	0.0					0.0				
1.3 SEASONAL DISCRETIONARY-LOAD BALANCING	0.0				0.0					
1.4 TRANSPORTATION TOLLS	0.0	0.0								
1.5 CURTAILMENT REVENUE	0.0					0.0		0.0		
1.6 RIDER C 2009 DIRECT ALLOCATION	0.0							0.0		
1.7 INVENTORY ADJUSTMENT	0.0									
1.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1. TRANSACTIONAL SERVICES D/A	(24,630.3)	(22,678.8)			(761.0)	(1,190.5)				
2. UNACCOUNTED FOR GAS V/A	2,009.7			2,009.7						
3. STORAGE AND TRANSPORTATION D/A	(2,159.7)				(842.1)	(1,317.6)				
4. DEFERRED REBATE ACCOUNT	(2,111.4)			(2,111.4)						
5. DEMAND SIDE MANAGEMENT 2012	2,533.5							2,533.5		
6. LOST REVENUE ADJ MECHANISM 2012	(41.3)							(41.3)		
7. DEMAND SIDE MANAGEMENT INCENTIVE 2012	8,315.1							8,315.1		
9. ONTARIO HEARING COSTS V/A	(654.5)									(654.5)
10. GAS DISTRIBUTION ACCESS RULE D/A 2012	(75.0)								(75.0)	
11. AVERAGE USE TRUE-UP V/A	5,720.3							5,720.3		
12. POST-RETIREMENT TRUE-UP V/A	3,313.3									3,313.3
13. UNBUNDLED RATE IMPLEMENTATION COST D/A	0.0								0.0	
14. MUNICIPAL PERMIT FEES D/A	0.0									0.0
15. OPEN BILL. SERVICE D/A	0.0								0.0	
16. OPEN BILL. ACCESS V/A	0.0								0.0	
17. EX-FRANCHISE THIRD PARTY BILLING SERVICES D/A	0.0								0.0	
18. TAX RATE & RULE CHANGE V/A	0.0									0.0
19. TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8						0.0			4,435.8
20. EARNINGS SHARING MECHANISM	0.0						0.0			
21. TOTAL	(3,344.5)	(22,678.8)	0.0	(101.7)	(1,603.1)	(2,508.1)	0.0	16,527.6	(75.0)	7,094.6
ALLOCATION										
1.1 RATE 1	438.9	(11,998.3)	0.0	(42.2)	(763.7)	(1,422.8)	0.0	9,814.4	(69.1)	4,920.6
1.2 RATE 6	(2,964.4)	(9,388.9)	0.0	(41.8)	(735.9)	(1,033.0)	0.0	6,278.7	(5.9)	1,962.5
1.3 RATE 9	1.6	(1.7)	0.0	(0.0)	(0.0)	0.0	0.0	0.6	(0.0)	2.8
1.4 RATE 100	(7.4)	(7.8)	0.0	(0.0)	(0.1)	(0.7)	0.0	0.0	(0.0)	1.3
1.5 RATE 110	(894.6)	(437.0)	0.0	(4.6)	(16.6)	(20.1)	0.0	(476.6)	(0.0)	60.3
1.6 RATE 115	983.2	(43.3)	0.0	(5.0)	(0.0)	(7.8)	0.0	1,008.3	(0.0)	31.0
1.7 RATE 125	84.7	0.0	0.0	0.0	0.0	0.0	0.0	21.3	0.0	63.3
1.8 RATE 135	289.5	(63.2)	0.0	(0.5)	0.0	0.0	0.0	349.9	(0.0)	3.3
1.9 RATE 145	(376.1)	(120.8)	0.0	(1.5)	(16.6)	0.0	0.0	(253.8)	(0.0)	16.6
1.10 RATE 170	(485.7)	(229.0)	0.0	(4.4)	(44.8)	0.0	0.0	(224.1)	(0.0)	16.6
1.11 RATE 200	(418.3)	(388.7)	0.0	(1.6)	(25.4)	(23.6)	0.0	7.4	(0.0)	13.6
1.12 RATE 300	4.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4	0.0	2.6
1.	(3,344.5)	(22,678.8)	0.0	(101.7)	(1,603.1)	(2,508.1)	0.0	16,527.6	(75.0)	7,094.6
	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0

		TOTAL (\$000)	AND WBT (\$000)	SALES (\$000)	DELIVERIES (\$000)	SPACE (\$000)	RABILITY (\$000)	(DRR) (\$000)	DIRECT (\$000)	CUSTOMERS (\$000)	BASE (\$000)
Bundled Services:											
RATE 1	- SYSTEM SALES	(550.3)	(11,338.8)	0.0	(36.6)	(662.4)	(1,234.2)	0.0	8,513.4	(59.9)	4,268.3
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	1,021.2			(3.5)	(62.7)	(116.8)	0.0	805.8	(5.7)	404.0
	- WBT	(32.0)	(659.6)		(2.1)	(38.5)	(71.8)	0.0	495.2	(3.5)	248.3
RATE 6	- SYSTEM SALES	(3,708.1)	(7,360.6)	0.0	(23.8)	(418.4)	(587.3)	0.0	3,569.7	(3.4)	1,115.7
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	1,765.5			(11.5)	(202.2)	(283.9)	0.0	1,725.4	(1.6)	539.3
	- WBT	(1,021.8)	(2,028.3)		(6.6)	(115.3)	(161.8)	0.0	983.6	(0.9)	307.4
RATE 9	- SYSTEM SALES	1.3	(1.7)	0.0	(0.0)	(0.0)	0.0	0.0	0.5	(0.0)	2.5
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	0.3			(0.0)	(0.0)	0.0	0.0	0.1	(0.0)	0.3
	- WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
RATE 100	- SYSTEM SALES	(6.9)	(7.3)	0.0	(0.0)	(0.1)	(0.6)	0.0	0.0	(0.0)	1.1
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	0.0			(0.0)	(0.0)	(0.1)	0.0	0.0	(0.0)	0.1
	- WBT	(0.5)	(0.6)		(0.0)	(0.0)	(0.0)	0.0	0.0	(0.0)	0.1
RATE 110	- SYSTEM SALES	(323.2)	(244.7)	0.0	(0.8)	(2.8)	(3.5)	0.0	(81.7)	(0.0)	10.3
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(317.4)			(3.2)	(11.5)	(14.0)	0.0	(330.6)	(0.0)	41.8
	- WBT	(253.9)	(192.3)		(0.6)	(2.2)	(2.7)	0.0	(64.2)	(0.0)	8.1
RATE 115	- SYSTEM SALES	(1.0)	(2.9)	0.0	(0.0)	(0.0)	(0.0)	0.0	1.9	(0.0)	0.1
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	997.9			(4.9)	(0.0)	(7.6)	0.0	980.2	(0.0)	30.2
	- WBT	(13.7)	(40.4)		(0.1)	(0.0)	(0.2)	0.0	26.2	(0.0)	0.8
RATE 135	- SYSTEM SALES	8.1	(6.1)	0.0	(0.0)	0.0	0.0	0.0	14.1	(0.0)	0.1
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	205.6			(0.3)	0.0	0.0	0.0	204.0	(0.0)	1.9
	- WBT	75.8	(57.1)		(0.2)	0.0	0.0	0.0	131.8	(0.0)	1.2
RATE 145	- SYSTEM SALES	(93.9)	(60.1)	0.0	(0.2)	(2.2)	0.0	0.0	(33.6)	(0.0)	2.2
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(187.4)			(1.1)	(12.2)	0.0	0.0	(186.4)	(0.0)	12.2
	- WBT	(94.8)	(60.7)		(0.2)	(2.2)	0.0	0.0	(33.9)	(0.0)	2.2
RATE 170	- SYSTEM SALES	(151.6)	(127.5)	0.0	(0.4)	(4.2)	0.0	0.0	(21.1)	(0.0)	1.6
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(213.4)			(3.6)	(37.2)	0.0	0.0	(186.3)	(0.0)	13.8
	- WBT	(120.8)	(101.6)		(0.3)	(3.4)	0.0	0.0	(16.8)	(0.0)	1.2
RATE 200	- SYSTEM SALES	(411.5)	(388.7)	0.0	(1.3)	(19.6)	(18.2)	0.0	5.7	(0.0)	10.5
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(6.7)			(0.4)	(5.8)	(5.4)	0.0	1.7	(0.0)	3.1
	- WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unbundled Services:											
RATE 125		84.7	0.0	0.0	0.0	0.0	0.0	0.0	21.3	0.0	63.3
RATE 300		4.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4	0.0	2.6
		(3,344.5)	(22,678.8)	0.0	(101.7)	(1,603.1)	(2,508.1)	0.0	16,527.6	(75.0)	7,094.6

UNIT RATE AND TYPE OF SERVICE												
		COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL. 11
		DISTRIBUTION										
		TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE- RABILITY	REV REQ (DRR)	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	NUMBER OF CUSTOMERS
		(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(¢/m²)	(\$000/user)
Bundled Services:												
RATE 1	- SYSTEM SALES	(0.0133)	(0.2731)	0.0000	(0.0009)	(0.0160)	(0.0297)	0.0000	0.2051	(0.0014)	0.1028	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2599			(0.0009)	(0.0160)	(0.0297)	0.0000	0.2051	(0.0014)	0.1028	0.0000
RATE 6	- WESTERN T-SERVICE	(0.0133)	(0.2731)		(0.0009)	(0.0160)	(0.0297)	0.0000	0.2051	(0.0014)	0.1028	0.0000
	- SYSTEM SALES	(0.1376)	(0.2731)	0.0000	(0.0009)	(0.0155)	(0.0218)	0.0000	0.1325	(0.0001)	0.0414	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 9	- ONTARIO T-SERVICE	0.1355			(0.0009)	(0.0155)	(0.0218)	0.0000	0.1325	(0.0001)	0.0414	0.0000
	- WESTERN T-SERVICE	(0.1376)	(0.2731)		(0.0009)	(0.0155)	(0.0218)	0.0000	0.1325	(0.0001)	0.0414	0.0000
	- SYSTEM SALES	0.1987	(0.2731)	0.0000	(0.0009)	(0.0000)	0.0000	0.0000	0.0799	(0.0000)	0.3929	0.0000
RATE 100	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.4718			(0.0009)	(0.0000)	0.0000	0.0000	0.0799	(0.0000)	0.3929	0.0000
	- WESTERN T-SERVICE	0.0000	0.0000		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 110	- SYSTEM SALES	(0.2585)	(0.2731)	0.0000	(0.0009)	(0.0041)	(0.0218)	0.0000	0.0000	(0.0000)	0.0414	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0147			(0.0009)	(0.0041)	(0.0218)	0.0000	0.0000	(0.0000)	0.0414	0.0000
RATE 115	- WESTERN T-SERVICE	(0.2585)	(0.2731)		(0.0009)	(0.0041)	(0.0218)	0.0000	0.0000	(0.0000)	0.0414	0.0000
	- SYSTEM SALES	(0.3608)	(0.2731)	0.0000	(0.0009)	(0.0032)	(0.0039)	0.0000	(0.0912)	(0.0000)	0.0115	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 135	- ONTARIO T-SERVICE	(0.0876)			(0.0009)	(0.0032)	(0.0039)	0.0000	(0.0912)	(0.0000)	0.0115	0.0000
	- WESTERN T-SERVICE	(0.3608)	(0.2731)		(0.0009)	(0.0032)	(0.0039)	0.0000	(0.0912)	(0.0000)	0.0115	0.0000
	- SYSTEM SALES	(0.0926)	(0.2731)	0.0000	(0.0009)	(0.0000)	(0.0014)	0.0000	0.1773	(0.0000)	0.0055	0.0000
RATE 145	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1805			(0.0009)	(0.0000)	(0.0014)	0.0000	0.1773	(0.0000)	0.0055	0.0000
	- WESTERN T-SERVICE	(0.0926)	(0.2731)		(0.0009)	(0.0000)	(0.0014)	0.0000	0.1773	(0.0000)	0.0055	0.0000
RATE 170	- SYSTEM SALES	0.3628	(0.2731)	0.0000	(0.0009)	0.0000	0.0000	0.0000	0.6310	(0.0000)	0.0059	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.6360			(0.0009)	0.0000	0.0000	0.0000	0.6310	(0.0000)	0.0059	0.0000
RATE 200	- WESTERN T-SERVICE	0.3628	(0.2731)		(0.0009)	0.0000	0.0000	0.0000	0.6310	(0.0000)	0.0059	0.0000
	- SYSTEM SALES	(0.4265)	(0.2731)	0.0000	(0.0009)	(0.0100)	0.0000	0.0000	(0.1525)	(0.0000)	0.0100	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RATE 300	- ONTARIO T-SERVICE	(0.1533)			(0.0009)	(0.0100)	0.0000	0.0000	(0.1525)	(0.0000)	0.0100	0.0000
	- WESTERN T-SERVICE	(0.4265)	(0.2731)		(0.0009)	(0.0100)	0.0000	0.0000	(0.1525)	(0.0000)	0.0100	0.0000
	- SYSTEM SALES	(0.3248)	(0.2731)	0.0000	(0.0009)	(0.0090)	0.0000	0.0000	(0.0451)	(0.0000)	0.0033	0.0000
RATE 125	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0517)			(0.0009)	(0.0090)	0.0000	0.0000	(0.0451)	(0.0000)	0.0033	0.0000
	- WESTERN T-SERVICE	(0.3248)	(0.2731)		(0.0009)	(0.0090)	0.0000	0.0000	(0.0451)	(0.0000)	0.0033	0.0000
RATE 300	- SYSTEM SALES	(0.2892)	(0.2731)	0.0000	(0.0009)	(0.0138)	(0.0128)	0.0000	0.0040	(0.0000)	0.0074	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0161)			(0.0009)	(0.0138)	(0.0128)	0.0000	0.0040	(0.0000)	0.0074	0.0000
RATE 125	- WESTERN T-SERVICE	0.0000	0.0000		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Unbundled Services:											
	- All	0.8645	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2177	0.0000	0.6468	0.0000
RATE 300	- Customer-specific **											0.0000
	- All	22.4407	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.9030	0.0000	14.5377	0.0000
RATE 300	- Customer-specific **											0.0000

Notes:

* Unit Rates derived based on 2013 actual volumes

Enbridge Gas Distribution Inc.									
2013 Deferral and Variance Account Clearing									
Bill Adjustment in April 2015 for Typical Customers									
Col. 1	Col. 2		Col. 3	Col. 4	Col. 5		Col. 6	Col. 7	Col. 8
GENERAL SERVICE	Annual Volume m3		Unit Rates				Bill Adjustment		
			Sales	Ontario TS	Western TS		Sales Customers	Ontario TS Customers	Western TS Customers
			cents/m3	cents/m3	cents/m3		\$	\$	\$
RATE 1 RESIDENTIAL									
Heating & Water Heating	3,064		(0.0133)	0.2599	(0.0133)		(0.4)	8.0	(0.4)
RATE 6 COMMERCIAL									
General Use	43,285		(0.1376)	0.1355	(0.1376)		(60)	59	(60)
CONTRACT SERVICE									
RATE 100									
Industrial - small size	339,188		(0.2585)	0.0147	(0.2585)		(877)	50	(877)
RATE 110									
Industrial - small size, 50% LF	598,568		(0.3608)	(0.0876)	(0.3608)		(2,159)	(524)	(2,159)
Industrial - avg. size, 75% LF	9,976,120		(0.3608)	(0.0876)	(0.3608)		(35,989)	(8,740)	(35,989)
RATE 115									
Industrial - small size, 80% LF	4,471,609		(0.0926)	0.1805	(0.0926)		(4,143)	8,071	(4,143)
RATE 135									
Industrial - Seasonal Firm	598,567		0.3628	0.6360	0.3628		2,172	3,807	2,172
RATE 145									
Commercial - avg. size	598,568		(0.4265)	(0.1533)	(0.4265)		(2,553)	(918)	(2,553)
RATE 170									
Industrial - avg. size, 75% LF	9,976,120		(0.3248)	(0.0517)	(0.3248)		(32,404)	(5,155)	(32,404)