Commission de l'énergie de l'Ontario



EB-2014-0195

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

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

BEFORE: Emad Elsayed Presiding Member

> Ken Quesnelle Vice Chair and Member

DECISION ON SETTLEMENT AGREEMENT AND RATE ORDER

October 23, 2014

Enbridge Gas Distribution Inc. ("Enbridge") filed an application dated June 11, 2014 with the Ontario Energy Board (the "Board") under section 36 of the *Ontario Energy Board Act*, S.O. 1998, c.15, (Schedule B) for an order approving the disposition of balances in certain deferral or variance accounts. The Board has assigned file number EB-2014-0195 to the application and has issued its Notice of Application.

In accordance with Procedural Order No. 2, a Settlement Conference was convened on October 2, 2014 and a settlement agreement was filed on October 10, 2014 (the "Settlement Agreement"). The Settlement Agreement indicates a complete settlement of the issues among all participating parties at the Settlement Conference.

The Board has considered the Settlement Agreement and accepts it. The Board has attached the Settlement Agreement as Appendix A to this Decision and Order.

A feature of the Settlement Agreement is the parties' agreement to the amounts in the deferral and variance accounts and the timing of the disposition which will be in conjunction with Enbridge's April 2015 QRAM application. To reflect this, the Board has attached Appendix B which lists the accounts and balances to be cleared, and the unit rates for clearance.

The Board will make provision for the Cost Award process.

THE BOARD ORDERS THAT:

- 1. The account balances, unit rates and timing relevant to the clearance of the 2013 Deferral and Variance Accounts shall be as shown in Appendix B.
- 2. Parties eligible for cost awards shall file their cost claims with the Board and serve them on Enbridge by **Friday**, **October 31**, **2014**. Cost claims must be prepared in accordance with the Board's *Practice Direction on Cost Awards*.
- 3. Enbridge shall file with the Board any objection to a cost claim, and serve it on the party that made the claim, by **Friday, November 7, 2014**.
- 4. Any party whose cost claim was objected to shall file any reply submission with the Board, and serve it on Enbridge, by **Friday**, **November 14**, **2014**.

All filings to the Board must quote file number **EB-2014-0195**, be made electronically through the Board's web portal at <u>www.pes.ontarioenergyboard.ca/eservice</u> in searchable / unrestricted PDF format. Two paper copies must also be filed at the Board's address provided below. Filings must clearly state the sender's name, postal address, telephone number, fax number and e-mail address.

All filings shall use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at <u>www.ontarioenergyboard.ca/OEB/Industry</u>. If the web portal is not available, parties may email their documents to the address below.

For all electronic correspondence and materials related to this proceeding, parties must include in their distribution lists the Case Manager, Colin Schuch at <u>Colin.Schuch@ontarioenergyboard.ca</u> and Legal Counsel, Michael Millar at <u>Michael.Millar@ontarioenergyboard.ca</u>.

All communications should be directed to the attention of the Board Secretary and be received no later than 4:45 p.m. on the required date.

ADDRESS

Ontario Energy Board P.O. Box 2319 2300 Yonge Street, 27th Floor Toronto ON M4P 1E4 Attention: Board Secretary

Filings: <u>https://www.pes.ontarioenergyboard.ca/eservice/</u> E-mail: <u>boardsec@ontarioenergyboard.ca</u> Tel: 1-888-632-6273 (Toll free) Fax: 416-440-7656

DATED at Toronto, October 23, 2014

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli Board Secretary

APPENDIX A

SETTLEMENT AGREEMENT

BOARD FILE NO. EB-2014-0195

DATED: October 23, 2014

Filed: 2014-10-10 EB-2014-0195 Exhibit N1 Tab 1 Schedule 1 Page 1 of 18

SETTLEMENT AGREEMENT

2013 Deferral and Variance Account Clearances

October 10, 2014

Filed: October 10, 2014 EB-2014-0195 Exhibit N1 Tab 1 Schedule 1 Page 2 of 18

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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 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

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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).

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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.

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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

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(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 C-1-1	2012 Demand Side Management Incentive Deferral Account 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 GDARCDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2013 GDARCDA, 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

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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 B-3-2	Deferral & Variance Accounts Requested for Clearance 2013 Actual Average Use True-Up Variance Account
C-1-1	Clearance of 2013Deferral 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-1-1Deferral & Variance Accounts Requested for ClearanceB-3-6Post-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

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(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 2013Deferral and Variance Account Balances
- C-1-2 Derivation of Proposed Unit Rates

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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.

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

B-1-1Deferral & Variance Accounts Requested for ClearanceC-1-1Clearance of 2013 Deferral and Variance Account BalancesC-1-2Derivation of Proposed Unit RatesI-3-4 to 6Energy Probe Interrogatories #4-6

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

			Col. 1	Col. 2	Col. 3	Col. 4
			Actua May 31,		Forecast for clearance at April 1, 2015	
Line		Account	D · · · ·		D · · · ·	
NO.	Account Description	Acronym	Principal	Interest	Principal (\$000's)	Interest
	Non Commodity Related Accounts		(\$000's)	(\$000's)	(\$000 S)	(\$000's)
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 GDARCDA	208.6	4.5	-	- 3
7.	Gas Distribution Access Rule Costs D/A	2013 GDARCDA	654.1	5.0	(75.0)	- 3
8.	Ontario Hearing Costs V/A	2013 OHCVA	(252.9)	(1.5)	(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
	Commodity Related Accounts					
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:

- 1. The 2012 DSMVA, LRAM, and DSMIDA balances forecast for clearance are those which were approved in the EB-2013-0352 proceeding. 2012 DSMVA, LRAM, and DSMIDA evidence is found at Exhibit B, Tab 3, Schedules 7, 8, and 9. Clearance of the 2013 DSMVA will be requested at a later date.
- 2. DRA evidence is found at Exhibit B, Tab 3, Schedule 1.
- 3. The forecast clearance amount, associated with the 2012 and 2013 GDARCDA balances, is the result of a revenue requirement calculation found in evidence at Exhibit B, Tab 3, Schedule 3.
- 4. OHCVA evidence is found at Exhibit B, Tab 3, Schedule 4. 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).
- 5. AUTUVA evidence is found at Exhibit B, Tab 3, Schedule 2.
- 6. PTUVA evidence is found at Exhibit B, Tab 3, Schedule 6.
- 7. TIACDA evidence is found at Exhibit B, Tab 3, Schedule 5.
- 8. Clearance of the MGPDA is not being requested at this time. As indicated in the EB-2012-0459 proceeding, the balance will be transferred to the 2014 MGPDA.
- Clearance of the CCCISRSDA is not being requested at this time. As approved in the EB-2011-0226 proceeding, any net balance
 of amounts recorded in the 2013 through 2018 CCCISRSDA's will be requested for clearance in conjunction with 2018 deferral
 and variance accounts.
- 10. TSDA evidence is found at Exhibit B, Tab 2, Schedule 1. The principal amount to be cleared to ratepayers has been increased by \$37.0 thousand, as detailed in Exhibit I, Tab 3, Schedule 1.
- 11. 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.
- 12. S&TDA evidence is found at Exhibit B, Tab 2, Schedule 3.

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.

SCHEDULE 2

UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2015

COL.1

		TOTAL
		(¢/m³)
Bundled Serv	<u>ices:</u>	
RATE1	- 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)
RATE9	- 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
		(0.0517)
	- WESTERN T-SERVICE	(0.3248)
RATE 200	- SYSTEM SALES	(0.2892)
	- BUY/SELL	0.0000
		(0.0161)
	- WESTERN T-SERVICE	0.0000
Unbundled Se	ervices:	
RATE 125	- All	0.8645
-	- Customer-specific (\$)	\$0
RATE 300	- All	22.4407

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

ITEM PRINCIPAL INTEREST For CLEARING (\$000) (\$000)	TOTAL For CLEARING (\$000) (24,630.3) 2,009.7 (2,159.7) (2,114.4)
(\$000) (\$000)	(\$000) (24,630.3) 2,009.7 (2,159.7)
	(24,630.3) 2,009.7 (2,159.7)
	2,009.7 (2,159.7)
1. TRANSACTIONAL SERVICES D/A (24,065.2) (565.1)	(2,159.7)
2. UNACCOUNTED FOR GAS V/A 1,947.3 62.4	
3. STORAGE AND TRANSPORTATION D/A (2,109.5) (50.2)	(24444)
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)
AVERAGE USE TRUE-UP V/A 5,616.9 103.4	5,720.3
POST-RETIREMENT TRUE-UP V/A 3,253.4 59.9	3,313.3
13.UNBUNDLED RATE IMPLEMENTATION COST D/A0.00.0	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/A4,435.8	4,435.8
20.EARNINGS SHARING MECHANISM0.00.0	0.0
21. TOTAL (3,100.7) (243.8)	(3,344.5)

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Classification and Allocation of Deferral and Variance Account Balances

Image: Carbon biology of the second		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
Instal SALES TOTAL SALES TOTAL CASS INCL EVANCE EVANCE </th <th></th> <th>COL.1</th> <th>UUL. 2</th> <th>COL. 3</th> <th>COL. 4</th> <th>UUL. 5</th> <th>UUL. 6</th> <th></th> <th>COL. 8</th> <th>COL. 9</th> <th>COL. 10</th>		COL.1	UUL. 2	COL. 3	COL. 4	UUL. 5	UUL. 6		COL. 8	COL. 9	COL. 10
CLASSIFICATION (8000) <th< th=""><th>ITEM</th><th></th><th>SALES</th><th></th><th></th><th></th><th></th><th>REV REQ</th><th></th><th>NUMBER OF</th><th>RATE</th></th<>	ITEM		SALES					REV REQ		NUMBER OF	RATE
CASSINGTON Control of the service of the	<u>NO.</u>										
1.1 CARACONY 0.0 0.0 1.3 SERVIL DECERTION/LAD BALANCING 0.0 0.0 0.0 0.0 1.5 CRIVALEEN REVEAU 0.0 0.0 0.0 0.0 0.0 1.5 CRIVALEEN REVEAU 0.0	CLASSIFICATION	(\$000)	(\$000)	(0000)	(0000)	(\$000)	(\$000)	(\$000)	(0000)	(0000)	(0000)
12 SESCANL FLANDELLANDE 0.0 13 SESCANL FRANDELLANDE 0.0 14 TRANSORTATION TOLIS 0.0 15 REGRE CAND DEST ALLCONTON 0.0 16 REGRE CAND DEST ALLCONTON 0.0 17 TRANSORTATION TOLIS 0.0 18 REGRE CAND DEST ALLCONTON 0.0 10 TRANSORTATION TOLIS 0.0 11 TRANSTORTATION TOLIS 0.00 12 TRANSORTATION TOLIS 2.533 13 TRANSORTATION TOLIS 0.01 14 TRANSORTATION COCUS TALL 0.01 11 AVERAGE LINE TRANSORTATION COCUS TALL 0.01 12 POSTATION TOLIS 5.720.3 12 POSTATION COCUS TALL 0.0 13 RANSORTATION COCUS TALL 0.0 14 RANSORTATION COCUS TALL 0.0 15 OPTINILL ACCESS VIA 0.0 16 OPTINILLACCESS VIA 0.0 <th>PGVA:</th> <th></th>	PGVA:										
13 SSSANL DECRETAINT-LADD BLANCKS 0 00 14 TRANSPORTATION LOS 00 00 00 15 ORFALLENTRINTOLS 00 00 00 00 15 ORFALLENTRINTOLS 00 00 00 00 00 00 17 INPORTA ADLISTRINT 00	1.1 COMMODITY	0.0		0.0							
14. TANASPERTATION TOLLIS 0.0 <							0.0				
15 ORTALLENT REVEALE 0.0 0.						0.0					
16 BERC 2000 DRECT ALLOATION 0.0 <th< th=""><th></th><th></th><th>0.0</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>			0.0								
1.1 0.0 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>0.0</th> <th></th> <th></th> <th></th> <th></th>							0.0				
1. 0.0									0.0		
2. UAACCOUNTED FOR GAS VIA 2.000.7 2.000.7 3. STORAGE AND TRANSPORT ATION DIA (2.119.7) (82.1) (1.137.6) 5. DEPERSER DEALT ACCOUNT (2.111.4) (2.111.4) 2.533.5 6. LOST REVENUE ADJ MECHANISM 2012 2.633.5 2.533.5 2.533.5 7. DEMAND SIDE MAAGGENT FOR INCENTVE 2012 8.315.1 5.315.1 5.720.3 9. ONTARIO HEARING COSTS VIA (654.5) 5.720.3 3.313.3 10. AS DISTRIBUTION ACCESS RULEINA 2012 (75.0)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. UAACCOUNTED FOR GAS VIA 2.009.7 2.009.7 3. STORAGE AND TRANSPORTATION DIA (2,119.7) (82.1) (1,137.6) 5. DEPERSER DELTA CACCOUNT (2,111.4) (2,111.4) 2.533.5 6. LOST REVENUE ADJ MECHANISM 2012 (41.3) 2.533.5 2.533.5 7. DEMAND SIDE MAAGGENT FUNCTIVE 2012 8.315.1 8.315.1 (654.5) 9. ONTARIO HEARING COSTS VIA (654.5) (654.5) (654.5) 10. GAS DISTRIBUTION ACCESS RULEIA 2012 (75.0)											
3. STORAGE AND TRANSPORTATION DIA (2,19,7) (842.1) (1,317.6) 4. DEPARD DREATE ACCOMT (2,111.4) (2,111.4) (2,111.4) 5. DEMAND SUME MANAGEMENT DIVE 2,553.5 (41.3) (41.3) 7. DEMAND SUME MANAGEMENT INCENTVE 2012 6,315.1 6,315.1 (654.5) 9. ONTARIO HEANING COSTS VIA (655.5) (75.0) (75.0) 11. AVERAGE USE TRUE LIVA 2012 (75.0) (75.0) 3,313.3 12. POST-RETINEMENT TRUE UP VIA 5,720.3 0.0 0.0 13. UNEXINCE COSTS VIA 0.0 0.0 0.0 0.0 14. MUNCIPAL PERMIT TRUE UP VIA 5,720.3 0.0 0.0 0.0 15. DEPA RETI MENEMINATION COST DIA 0.0 0.0 0.0 0.0 0.0 15. DEPA RETIL MOLTO PARTY BILLING SERVICED DIA 0.0 0.0 0.0 0.0 0.0 16. DEPA BILL ACCESS VIA 0.0 0.0 0.0 0.0 0.0 0.0 0.0 17. TOTAL (3.345.5) 0.0 (1. TRANSACTIONAL SERVICES D/A	(24,630.3)	(22,678.8)			(761.0)	(1,190.5)				
4. DEFERRED RESAFT ACCOUNT (2,111.4) (2,111.4) 5. DEMAND SIDE MANAGEMENT 2012 2,533.5 2,533.5 6. LOST REVUEAD MECHANNES 7012 2,533.5 (41.3) 7. DEMAND SIDE MANAGEMENT MICENTIVE 2012 8,315.1 (86.5) 9. ONTARIO MEANING COSTS VIA (66.5) (75.0) (75.0) 11. AVERAGE USE TIBULE PV A 5,720.3 3,313.3 12. DOST-RETIGEMENT TINUE OF VIA 3,313.3 0.0 0.0 13. UNINCIPAL PERMIT FRES DIA 0.0 0.0 0.0 14. MUNCIPAL PERMIT FRES DIA 0.0 0.0 0.0 15. OPEN BILL SERVICE DIA 0.0 0.0 0.0 16. OPEN BILL SERVICE DIA 0.0 0.0 0.0 17. REFARIONESE THINO PARTY BILLING SERVICES DIA 0.0 0.0 0.0 18. RATE TAT E PLE INSTITUCTO STOM 0.0 0.0 0.0 0.0 18. RATE TATE PLE INSTITUCTO STOM 0.0 0.0 0.0 0.0 19. RATE TATE PLE INSTITUCTO STOM 0.0 0	2. UNACCOUNTED FOR GAS V/A	2,009.7			2,009.7						
5. DEMAND SIDE MANAGEMENT 2012 2,533.5 2,533.5 6. LOST REVENE AU MECHANISM 2012 (41.3) 7. DEMAND SIDE MANAGEMENT INCENTVE 2012 8,315.1 9. ONTAGE MANAGEMENT INCENTVE 2012 8,315.1 10. GAS DISTRIBUTION ACCESS RULE DA 2012 (75.0) 11. AVERAGE CEST TWUP VIA 5,720.3 2. OTTAGE MONT THE PUT VIA 3,313.3 13. UNBUNCLED RATE IMPLEMENT TRUE UP VIA 3,313.3 14. MUNCPAL PERMIT TERS DA 0.0 15. OPPS BILL ACCESS VIA 0.0 16. OPPS BILL ACCESS VIA 0.0 17. REVEACHAGE VIA 0.0 18. TAX THE & RALECHANGE VIA 0.0 19. TRAINSTIGN IMPACT OF ACCT CHANGE VIA 0.0 10. TAX THE & RALECHANGE VIA 0.0 10. RATE 1 (3344.5) (22.678.8) 0.0 (101.7) (1.603.1) (2.508.1) 0.0 16.527.6 (75.0) 7.094.6 ALLOCHANGE VIA 0.0 (11.983.3) 0.0 (101.7) (1.603.1) (2.508.1) 0.0<	3. STORAGE AND TRANSPORTATION D/A	(2,159.7)				(842.1)	(1,317.6)				
6. LOST REVENUE ADJ MECHANSM 2012 (41.3) 7. DEMAND SIDE MANAGEMENT INCENTIVE 2012 8,315.1 9. ONTARIO MEANIN COSTS VA (684.5) 10. GAS DISTIBUTION ACCESS RUE DA 2012 (75.0) 11. AVERAGE USE TINUE-UP VIA 5,720.3 12. DOST-RETIREMENT TRUE-UP VIA 3,313.3 13. UBUNDED ATTEM PLEM NYTATION COST DA 0.0 15. OPES RETIREMENT TRUE-UP VIA 3,313.3 16. DOST-RETIREMENT TRUE-UP VIA 3,313.3 17. EX-FRANCHSE THRO PARTY BILLING SERVICES DA 0.0 16. OPES NELL ACCESS VIA 0.0 17. EX-FRANCHSE THRO PARTY BILLING SERVICES DA 0.0 18. TAX RATE & RULE CHANGEVA 4.03.8 20. EARNINGS SHARING MECHANSM 0.0 17. EX-FRANCHSE THRO PARTY BILLING SERVICES DA 0.0 19. TAXATE & RULE CHANGEVA 4.03.84 20. EARNINGS SHARING MECHANSM 0.0 21. TOTAL (3.344.5) (2.2675.8) 0.0 (101.7) (1.603.1) (2.506.1) 0.0 16.527.6 (75.0)<	4. DEFERRED REBATE ACCOUNT	(2,111.4)			(2,111.4)						
7. DEMAND SIDE MANAGEMENT INCENTIVE 2012 8.3151 (654.5) 9. ONTARIO HEARING COSTS V/A (654.5) (654.5) 10. GAS DISTRIBUTION ACCESS RULE DA 2012 (75.0) (75.0) 11. AVERAGE USE TRUE UV A 5.720.3 3.313.3 12. POST-RETREMENT TRUE-UV PVIA 3.313.3 0.0 13. UNBUNCLED PATE IMPLEMENTATION COST D/A 0.0 0.0 16. OPPN BILL SERVICED A 0.0 0.0 16. OPPN BILL SERVICED A 0.0 0.0 17. EX-RANCHEST HIND CANTY BILLING SERVICES DA 0.0 0.0 18. TAX RATE & RULE CHANGE V/A 0.0 0.0 19. TRAINSTION IMPACT OF ACCT CHANGE D/A 4.435.8 0.0 0.0 10. TATA RATE & RULE CHANGE V/A 0.0 0.0 0.0 11. RATE NEL MANSME MECHANESME 0.0 1101.7) (1603.1) (22.678.5) 0.0 111.673.7) (1.422.8) 0.0 9.814.4 (69.1) 4.926.5 12. RATE 1 438.49 0.0 (44.15) (753.7) (1.422.8) 0	5. DEMAND SIDE MANAGEMENT 2012	2,533.5							2,533.5		
9. ONTARIO HEARING COSTS VIA (654.5) (654.5) 10. GAS DISTRIBUTION ACCESS RULE DA 2012 (75.0) (75.0) 11. AVERAGE USE TRUEUP VIA 5,720.3 5,720.3 12. POST-HERIRENT TRUEUP VIA 3,313.3 3,313.3 13. UNINCIPAL PERMIT TRUE VIA 3,013.3 0.0 14. MUNCIPAL PERMIT TRUE VIA 0.0 0.0 15. OPEN BILL ACCESS VIA 0.0 0.0 16. OPEN BILL ACCESS VIA 0.0 0.0 17. EX-FRANCHSE THIRD PARTY BILLING SERVICES DIA 0.0 0.0 18. OPEN BILL ACCESS VIA 0.0 0.0 19. TRANSITION IMPACT OF ACCT CHANGE DIA 4,435.8 0.0 20. EARINNES SHARING MECHANSM 0.0 0.0 16.527.6 (75.0) 7.094.6 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 21. TOTAL (3,344.5) (22.	6. LOST REVENUE ADJ MECHANISM 2012	(41.3)							(41.3)		
10. GAS DISTRIBUTION ACCESS RILE DA 2012 (75.0) 11. AVERAGE USE TRUE-UP VIA 5,720.3 12. POST-RETIREMENT TRUE-UP VIA 3,313.3 12. DOST-RETIREMENT TRUE-UP VIA 3,313.3 13. UNSINGLE DATE IN IFLEMENTATION COST D/A 0.0 14. MUNCIPAL PERMIT TRUE-UP VIA 3,313.3 15. OPEN BILL SERVICED AT 0.0 16. OPEN BILL SERVICED A 0.0 17. EX-FRANCHSE THROP PARTY BILLING SERVICES DA 0.0 18. TAR NATE & RULE CHANGE VIA 0.0 19. TRANSITION IMPACT OF ACCT CHANGE DIA 0.0 10. TARA RATE & RULE CHANGE VIA 0.0 10. TRANSITION IMPACT OF ACCT CHANGE DIA 0.0 10. TRANSITION IMPACT OF ACCT CHANGE DIA 0.0 11. TRATE & RULE CHANGE VIA 0.0 12. TOTAL (3,344.5) (2,2678.6) 0.0 (10.17) (1,603.1) (2,508.1) 0.0 15,527.6 (75.0) 7,094.6 ALLOCATION 11 RATE 6 (2,264.4) (11,998.3) 0.0 (10.17) (1,603.1) (2,508.1) 0.0 6,278.7 (59) 1,382.5 13. RATE 60 (2,264.4)	7. DEM AND SIDE MANAGEMENT INCENTIVE 2012	8,315.1							8,315.1		
11. AVERAGE USE TRUE-UP V/A 5,720.3 12. POST-RETIREMENT TRUE-UP V/A 3,313.3 13. UNBUNCLED RATE IMPLEMENTATION COST D/A 0.0 14. MUNCIPATE SD I/A 0.0 15. OPEN BILL SERVICED D/A 0.0 16. OPEN BILL SERVICED D/A 0.0 17. EX-RANCHSET TING DATTY BILLING SERVICES D/A 0.0 18. TAX RATE & RULE CHANGE V/A 0.0 19. TRANSITION INPARCY BELTING SERVICES D/A 0.0 10. TEXTRANSITION INPARCY DE ACCT CHANGE D/A 4,455.8 20. EARNINGS SHARIN MECHANSEM 0.0 10.0 11. TAX RATE & RULE CHANGE D/A 4,455.8 0.0 21. TOTAL (3,344.5) (22,678.8) 0.0 (101.7) (1,603.1) (2,508.1) 0.0 1,6527.6 (75.0) 7,094.6 ALLOCATION 11. RATE 1 (3344.5) (22,678.8) 0.0 (101.7) (1,603.1) (2,508.1) 0.0 6,610.0) 2.8 12. RATE 1 (334.9) (11,998.3) 0.0 (41.8)	9. ONTARIO HEARING COSTS V/A	(654.5)									(654.5)
12 POST-RETIREMENT TRUE-UP V/A 3,313.3 3,313.3 13. UNBUNCUED RATE IMPLEMENTATION COST D/A 0.0 0.0 14. MUNCIPAL PERMIT FEES D/A 0.0 0.0 15. OPEN BILL ACCESS V/A 0.0 0.0 16. OPEN BILL ACCESS V/A 0.0 0.0 17. EX-PRANCHSE THROP PARTY BILLING SERVICES D/A 0.0 0.0 18. TAK RATE RULE CHANNES EV/A 0.0 0.0 19. TRANSITION IMPACT OF ACCT CHANGE D/A 4,435.8 0.0 0.0 20. EARNINGS SHARING MECHANISM 0.0 0.0 4,435.8 20. EARNINGS SHARING MECHANISM 0.0 0.0 16,527.6 (75.0) 7,094.6 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 21. TOTAL (3,344.5) (22,678.8) 0.0 (101.7) (1,603.1) (2,508.1) 0.0 5,278.7 (5,9) 1,982.5 3.3 RATE 9 1.6 (1.7) 0.0 0.0	10. GAS DISTRIBUTION ACCESS RULE D/A 2012	(75.0)								(75.0)	
13. UNBUNCLED RATE IMPLEMENTATION COST DIA 0.0 0.0 14. MUNCIPAL PERMIT FEES DIA 0.0 0.0 15. OPEN BILL ACCESS VIA 0.0 0.0 16. OPEN BILL ACCESS VIA 0.0 0.0 17. EX-FRANCHSE THIND PARTY BILLINS SERVICES DIA 0.0 0.0 18. TAX RATE & RULE CHANGE VIA 0.0 0.0 19. TRANSITION IMPACT OF ACCT CHANGE DIA 4.435.8 0.0 0.0 21. TOTAL (3.344.5) (22.678.8) 0.0 (101.7) (1.803.1) 0.0 16.527.6 (75.0) 7.094.6 ALLOCATION 11.1 RATE 1 438.9 (11.998.3) 0.0 (42.2) (763.7) (1.422.8) 0.0 9.814.4 (69.1) 4.435.8 LAUCATION 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) 4.435.8 LAUCATION 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) 4.420.6 1.2	11. AVERAGE USE TRUE-UP V/A	5,720.3							5,720.3		
14. MUNCIPAL PERMIT FEES DA 0.0 0.0 15. OPEN BILL SERVICE DA 0.0 0.0 16. OPEN BILL SERVICE DA 0.0 0.0 17. EX-FRANCHSET HIRD PARTY BILLING SERVICES DA 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 0.0 20. EARNINGS SHARING MECHANSM 0.0 0.0 0.0 4.435.8 20. EARNINGS SHARING MECHANSM 0.0 0.0 16.527.6 (75.0) 7.094.6 21. TOTAL (3.344.5) (22.678.8) 0.0 (101.7) (1.603.1) (2.508.1) 0.0 9.814.4 (69.1) 4.435.8 21. TOTAL (3.344.5) (22.678.8) 0.0 (101.7) (1.603.1) (2.508.1) 0.0 8.627.6 (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) (735.5) (1.033.0) 0.0	12. POST-RETIREMENT TRUE-UP V/A	3,313.3									3,313.3
15. OPEN BILL SERVICE DIA 0.0 0.0 16. OPEN BILL ACCESS VIA 0.0 0.0 17. EX-FRANCHISE THRO PARTY BILLING SERVICES DIA 0.0 0.0 18. TAX RATE & RULE CHANGEVIA 0.0 0.0 19. TRANSITION IMPACT OF ACCT CHANGE DIA 4,435.8 0.0 0.0 20. EARNINGS SHARING MECHANISM 0.0 0.0 16.527.6 (75.0) 7,094.6 ALLOCATION 11. RATE 1 438.9 (11,998.3) 0.0 (418) (735.9) (1,033.0) 0.0 62.78.7 (5.9) 1,962.5 1.3 RATE 9 1.6 (1.7) 0.0 0.0 0.0 0.0 0.0 2.8 1.4 RATE 100 (74.4) (78.0) 0.00 0.0 0.0 0.0 0.0 0.0 1.3 1.5 RATE 110 (894.6) (437.0) 0.0 0.00 0.0	13. UNBUNDLED RATE IM PLEMENTATION COST D/A	0.0								0.0	
16. OPEN BILL ACCESS V/A 0.0 0.0 17. EX-FRANCHSE THRO 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 0.0 20. EARNINGS SHARING MECHANSM 0.0 0.0 10.57.6 (75.0) 7.094.6 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 (11.983.3) 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) (9.938.9) 0.0 (0.0) 0.0 0.0 0.0 2.8 1.4 RATE 100 (7.4) (7.8) 0.0 (0.0) (0.0) 0.0 0.0 0.0 1.962.5 1.8 RATE 100 (7.4) (7.8) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 1.962.5 1.8 RATE 15 8	14. MUNICIPAL PERMIT FEES D/A	0.0									0.0
17. EX-FRANCHSE THIRD PARTY BILLING SERVICES DA 18. TAX RATE & RULE CHANGE V/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 0.0 20. EARNINGS SHARING MECHANSM 0.0 0.0 14,435.8 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 5 (2,964.4) (9,386.9) 0.0 (141.8) (735.9) (1,933.0) 0.0 6,278.7 (5.9) 1,962.5 1.3 RATE 9 1.6 (1.7) 0.0 0.00 0.0 0.0 0.0 1.0 1.4 RATE 100 (7.4) (7.8) 0.0 0.01 (0.7) 0.0 0.00 0.0 0.0 0.0 0.0 0.0 0.0 0.0	15. OPEN BILL SERVICE 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 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 100 (7.4) (7.8) 0.0 0.0 0.0 0.0 1.3 1.4 RATE 100 (67.4) (7.8) 0.0 0.0 0.0 0.0 0.0 1.3 1.6 RATE 135 289.2 (43.3) 0.0 5.00 0.0 0.0 0.0 1.0 1.7 RATE 135 289.5 (65.2) 0.0 <th>16. OPEN BILL ACCESS V/A</th> <th>0.0</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>0.0</th> <th></th>	16. OPEN BILL ACCESS V/A	0.0								0.0	
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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 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											
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	1.										
		(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0

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	_	TOTAL	AND WBT	SALES	DELIVERIES	SPACE	RABILITY	(DRR)	DIRECT	CUSTOMERS	BASE
	1	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Bundled Services:											
Buildied Services.											
RATE1	- 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 - WBT	1,765.5	(0.000.0)		(11.5)	(202.2)	(283.9)	0.0	1,725.4	(1.6)	539.3
RATE9	- SYSTEM SALES	(1,021.8) 1.3	(2,028.3) (1.7)	0.0	(6.6) (0.0)	(115.3) (0.0)	(161.8) 0.0	0.0 0.0	983.6 0.5	(0.9) (0.0)	307.4 2.5
RATES	- BUY/SELL	0.0	(1.7)	0.0	(0.0)	(0.0)	0.0	0.0	0.5	(0.0)	2.5
	- T-SERVICE EXCL WBT	0.0	0.0	0.0	(0.0)	(0.0)	0.0	0.0	0.0	(0.0)	0.0
	- 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
DATE / 15	- WBT	75.8	(57.1)		(0.2)	0.0	0.0	0.0	131.8	(0.0)	1.2 2.2
RATE 145	- SYSTEM SALES - BUY/SELL	(93.9) 0.0	(60.1)	0.0 0.0	(0.2) 0.0	(2.2) 0.0	0.0 0.0	0.0 0.0	(33.6) 0.0	(0.0) 0.0	2.2
	- T-SERVICE EXCL WBT	(187.4)	0.0	0.0	(1.1)	(12.2)	0.0	0.0	(186.4)	(0.0)	12.2
	- WBT	(187.4) (94.8)	(60.7)		(0.2)	(12.2)	0.0	0.0	(33.9)	(0.0)	2.2
RATE 170	- SYSTEM SALES	(151.6)	(127.5)	0.0	(0.2)	(4.2)	0.0	0.0	(21.1)	(0.0)	1.6
NATE INV	- 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)	0.0	0.0	(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

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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				
			SALES	TOTAL	TOTAL		DELIVE-	REV REQ		NUMBER OF	RATE	NUMBER OF
									DIDEOT			
		TOTAL	AND WBT	SALES	DELIVERIES	SPACE	RABILITY	(DRR)	DIRECT	CUSTOMERS	BASE	CUSTOMERS
		(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(¢/m³)	(\$000/user)
Bundled S	ervices:											
RATE 1	- SY STEM SALES	(0.0133)	(0.2731)	0.0000	(0.0009)	(0.0160)	(0.0297)	0.0000	0.2051	(0.0014)	0.1028	0.0000
NATE I	- 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	0.0000	0.0000	(0.0009)	(0.0160)	(0.0297)	0.0000	0.2051	(0.0014)	0.1028	0.0000
	- WESTERN T-SERVICE	(0.0133)	(0.2731)		(0.0009)	(0.0160)	(0.0297)	0.0000	0.2051	(0.0014)	0.1028	0.0000
RATE 6	- 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
	- 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
RATE 9	- SYSTEM SALES	0.1987	(0.2731)	0.0000	(0.0009)	(0.0000)	0.0000	0.0000	0.0799	(0.0000)	0.3929	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	0.4718			(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 100		(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 - WESTERN T-SERVICE	0.0147	(0.0724)		(0.0009)	(0.0041)	(0.0218)	0.0000 0.0000	0.0000	(0.0000)	0.0414	0.0000
DATE 110	- SYSTEM SALES	(0.2585) (0.3608)	(0.2731) (0.2731)	0.0000	(0.0009) (0.0009)	(0.0041) (0.0032)	(0.0218) (0.0039)	0.0000	0.0000 (0.0912)	(0.0000) (0.0000)	0.0414 0.0115	0.0000 0.0000
NATETIO	- BUY/SELL	0.0000	0.0000	0.0000	0.0009)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0876)	0.0000	0.0000	(0.0009)	(0.0032)	(0.0039)	0.0000	(0.0912)	(0.0000)	0.0000	0.0000
	- WESTERN T-SERVICE	(0.3608)	(0.2731)		(0.0009)	(0.0032)	(0.0039)	0.0000	(0.0912)		0.0115	0.0000
RATE 115	- SY STEM SALES	(0.0926)	(0.2731)	0.0000	(0.0009)	(0.0002)	(0.0014)	0.0000	0.1773	(0.0000)	0.0055	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	0.1805			(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 135	- 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
	- WESTERN T-SERVICE	0.3628	(0.2731)		(0.0009)	0.0000	0.0000	0.0000	0.6310	(0.0000)	0.0059	0.0000
RATE 145	- 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
	- 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
RATE 170	- SYSTEM SALES	(0.3248)	(0.2731)	0.0000	(0.0009)	(0.0090)	0.0000	0.0000	(0.0451)	(0.0000)	0.0033	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 - WESTERN T-SERVICE	(0.0517)	(0.0724)		(0.0009)	(0.0090)	0.0000	0.0000	(0.0451)	(0.0000)	0.0033	0.0000
RATE 200		(0.3248) (0.2892)	(0.2731) (0.2731)	0.0000	(0.0009) (0.0009)	(0.0090) (0.0138)	0.0000 (0.0128)	0.0000 0.0000	(0.0451) 0.0040	(0.0000) (0.0000)	0.0033 0.0074	0.0000 0.0000
KATE 200	- BUY/SELL	0.0000	0.0000	0.0000	0.0009)	0.0000	0.0000	0.0000	0.0040	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0161)	0.0000	0.0000	(0.0009)	(0.0138)	(0.0128)	0.0000	0.0040	(0.0000)	0.0074	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
Unbundle	d Services:											
RATE 125	- All	0.8645	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2177	0.0000	0.6468	0.0000
	- Customer-specific **											0.0000
RATE 300	- All	22.4407	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.9030	0.0000	14.5377	0.0000
	- Customer-specific **											

Notes: * Unit Rates derived based on 2013 actual volumes

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		Enbridge G			arina					
2013 Deferral and Variance Account Clearing Bill Adjustment in April 2015 for Typical Customers										
<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>			
			Unit Rates			Bill Adjustme	nt			
GENERAL SERVICE	Annual Volume	Sales	Ontario TS	Western TS	Sales Customers	Ontario TS Customers	Western TS Customers			
	m3	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			
General Ose	43,203	(0.1370)	0.1355	(0.1376)	(00)		(00)			
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			

APPENDIX B

DEFERRAL AND VARIANCE ACCOUNT BALANCES AND UNIT RATES FOR CLEARANCE

BOARD FILE NO. EB-2014-0195

DATED: October 23, 2014

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

		COL. 1	COL. 2	COL. 3
ITEM		PRINCIPAL	INTEREST	TOTAL
<u>NO.</u>		For CLEARING		For CLEARING
		(\$000)	(\$000)	(\$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)

-

UNIT RATE AND TYPE OF SERVICE: CLEARING IN APRIL 2015

		(¢/m³)
<u>Bundled Servi</u>	ces:	
RATE1	- 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)
RATE9	- 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
		0.0000
Unbundled Se		
RATE 125	- All	0.8645
	- Customer-specific (\$)	\$0 22.4407
RATE 300	- All	22.4407