Filed: 2014-05-02 EB-2014-0145 Exhibit A Tab 2 Appendix B Schedule 1

UNION GAS LIMITED Return on Equity Calendar Year Ending December 31, 2013

Opt Oth Oth Care Care Care Care Care Care Care Care	Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(a) 1,620,985 161,178 90,672 27,268 1,900,104 848,876 397,275 202,682 - 65,288 1,514,122 (227) (1,580) (1,051) (2,858) 383,124	(b) (356) 81,828 - 81,472 2,879 13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893) 52,249	(15,697) it (1,426) it (1,426) it (26,346) it (26,346) it (2,954) it (3,768) it (18,268)	i 160, 8,8 ii 18,6 1,792, i 830, v 381, 192,5
Opt Oth Oth Care Care Care Care Care Care Care Care	Gas Sales Transportation Storage Other crating Expenses Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes cer Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	161,178 90,672 27,268 1,900,104 848,876 397,275 202,682 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	(356) 81,828 - 81,472 2,879 13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893)	(1,426) ii (9,224) ii (26,346) (15,697) ii (2,954) ii 383 v (18,268)	i 160, 8,8 ii 18,0 1,792,2 ii 830, v 381, 192, v 63, 1,468,
Option Oth	Transportation Storage Other crating Expenses Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes cer Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	161,178 90,672 27,268 1,900,104 848,876 397,275 202,682 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	(356) 81,828 - 81,472 2,879 13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893)	(1,426) ii (9,224) ii (26,346) (15,697) ii (2,954) ii 383 v (18,268)	i 160, 8,8 ii 18,0 1,792,2 ii 830, v 381, 192, v 63, 1,468,
Ope	Storage Other crating Expenses Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes cer Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	90,672 27,268 1,900,104 848,876 397,275 202,682 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	81,828 81,472 2,879 13,283 9,725 1,444 27,330 (291) (1,580) (22) (1,893)	(9,224) ii (26,346) (15,697) ii (2,954) ii 383 v (18,268)	ii 18,0 1,792,7 ii 830,7 v 381,1 192,7 v 633,1 1,468,5 ii (6
Opt Oth Oth Car	Other crating Expenses Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes cer Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	27,268 1,900,104 848,876 397,275 202,682 - 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	2,879 13,283 9,725 1,444 27,330 (291) (1,580) (22) (1,893)	(9,224) ii (26,346) (15,697) ii (2,954) ii (3,838) (18,268)	ii 18,0 1,792,7 i 830,1 v 381,1 192,5 v 633,1,468,5
Open Open Oth Oth Social Less Cott Cott Cott Cott Cott Cott Cott Co	crating Expenses Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	1,900,104 848,876 397,275 202,682 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	2,879 13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893)	(26,346) (15,697) iv (2,954) iv 383 v (18,268)	1,792,3 i 830,5 v 381,6 192,5 i 63,6 1,468,5
Ope Ope Oth Oth Oth Car Car Oth Car	Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	848,876 397,275 202,682 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	2,879 13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893)	(15,697) it (2,954) it (383 v (18,268)	i 830, v 381, 192, v 63, 1,468,
Oth Oth Calcal and C	Cost of gas Operating and maintenance expenses Depreciation Other financing Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	397,275 202,682 - 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893)	(2,954) is 383 v (18,268)	v 381, 192, v 63, 1,468,
Oth Coth Coth Coth Coth Coth Coth Coth Co	Operating and maintenance expenses Depreciation Other financing Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	397,275 202,682 - 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	13,283 9,725 - 1,444 27,330 (291) (1,580) (22) (1,893)	(2,954) is 383 v (18,268)	v 381, 192, v 63, 1,468,
Oth Oth Calculate the content of t	Depreciation Other financing Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	202,682 65,288 1,514,122 (227) (1,580) (1,051) (2,858)	9,725 1,444 27,330 (291) (1,580) (22) (1,893)	383 (18,268) (18,268)	192, 63,i 1,468,i
Oth Oth Coth Co	Other financing Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	65,288 1,514,122 (227) (1,580) (1,051) (2,858)	1,444 27,330 (291) (1,580) (22) (1,893)	383 v (18,268)	(d)
Oth Oth Oth Car	Property and other taxes ter Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange mings before interest and taxes ome taxes	65,288 1,514,122 (227) (1,580) (1,051) (2,858)	1,444 27,330 (291) (1,580) (22) (1,893)	(18,268)	63,i 1,468,i
Oth Coth C	Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(227) (1,580) (1,051) (2,858)	(291) (1,580) (22) (1,893)	(18,268) - 374 374	1,468, ⁴
Oth Control Control	Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(227) (1,580) (1,051) (2,858)	(291) (1,580) (22) (1,893)	374 V 374	ri (o
2 2 3 4 5 5 6 Ear 7 Inco 8 Tot Les 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(1,580) (1,051) (2,858)	(1,580) (22) (1,893)	374 374	/i
2 2 3 4 5 5 6 Ear 7 Inco 8 Tot Les 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Gain / (Loss) on sale of assets Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(1,580) (1,051) (2,858)	(1,580) (22) (1,893)	374 374	/i
Ear 7 Inco 8 Tot Les 9 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Other / Huron Tipperary Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(1,580) (1,051) (2,858)	(1,580) (22) (1,893)	374 374	/i
Ear 7 Inc. 8 Tot Les 9 9 9 9 1	Gain / (Loss) on foreign exchange nings before interest and taxes ome taxes	(1,051) (2,858)	(1,893)	374	
5 Ear 7 Ince 8 Tot Les 9 9 9 1 1 1 1 1 1 1 1	nings before interest and taxes ome taxes	(2,858)	(1,893)	374	
7 Ince 8 Tot Les 9 1 1 Les 2 3 4 Util 5 Cot	ome taxes	383,124	52,249	(8,705)	
7 Ince 8 Tot Les 9 1 1 Les 2 3 4 Util 5 Cot	ome taxes	0001121		(0,700)	323,
Less Less Less Cot					
Les Les Les Cot Ret					25,
Les 2 3 3 4 Util 5 Cot 6 Ret	al utility income			100	297,
Les Les Cot	s debt and preference share return components				
Les 2 2 3 4 Util 5 Cot 6 Ret	Long-term debt				147,
Les Util Cot	Unfunded short-term debt				
2 3 4 Util 5 Cor 5 Ret	Preferred dividend requirements				2,0
2 3 4 Util 5 Cor 5 Ret					130,
4 Util 5 Cor	s shareholder portions of:				
4 Util 5 Cor 6 Ret	Net short-term storage revenue (after tax)				
6 Cor	Net optimization activity (after tax)				1,
6 Cor					1,9
6 Cor					
5 Ret	lity earnings				145,
	nmon equity				1,362,
7 Ber	um on common equity (line 24 / line 25)				10.
	nchmark return on common equity				8.5
Notes:					
	fication of optimization revenue as cost of gas				
	1 CTT DAY C 1				
Reversa	l of FT RAM fuel cost provision for 2011 and 2012				
i Demand	·				
Donatio	l-side management incentive				
CDM pr	l-side management incentive	(2,952)			
Facility	l-side management incentive	(2,952) (2) (2,954)			

vi Foreign exchange gain on bank balances