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G – COST ALLOCATION

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G – COST ALLOCATION

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

AND IN THE MATTER OF an Application by Enbridge Gas Distribution Inc. for an Order or Orders approving or fixing rates for the sale, distribution, transmission and storage of gas.

APPLICATION

1. The Applicant, Enbridge Gas Distribution Inc. (“Enbridge”) is an Ontario corporation with its head office in the City of Toronto. It carries on the business of selling, distributing, transmitting and storing natural gas within Ontario.
2. Enbridge hereby applies to the Ontario Energy Board (the “Board”), pursuant to section 36 of the Ontario Energy Board Act, 1998, as amended (the “Act”) for an Order or Orders approving or fixing just and reasonable rates for the sale, distribution, transmission and storage of gas commencing January 1, 2015.
3. As of January 1, 2015, Enbridge will be entering the second year of a five year Incentive Regulation (IR) plan approved by the Board in EB-2012-0459. The Board Decision with Reasons in that proceeding establishes a Custom IR framework to set Enbridge’s rates over the period from 2014 to 2018. Specifically, the Board’s Decision with Reasons and related Rate Order approved placeholder Allowed Revenue amounts for 2015 to 2018, subject to adjustment each year to update certain elements of Allowed Revenue. The resulting final Allowed Revenue amount for each year is to be used to set final rates, based upon updated volume forecasts for that year.

4. Enbridge applies to the Board for such final, interim or other Orders, accounting orders and deferral and variance accounts as may be necessary in relation to approve:
 - i. Final rates for the year commencing January 1, 2015;
 - ii. Changes to Rider G (Service Charges);
 - iii. The continuation of approved deferral and variance accounts for 2015;
 - iv. The approval of a new Customer Final Bill Deferral Account; and
 - v. The determination of all other issues that bear upon the Board's approval or fixing of just and reasonable rates for the sale, distribution, transmission and storage of gas by Enbridge for the year commencing January 1, 2015.

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

6. As a result of this Application, average rate increases will be approximately 2% or less for all customer classes on a T-service basis (that is, excluding commodity costs). For residential customers, the average T-service increase will be approximately 2.1% or about \$11 annually.

7. Enbridge respectfully requests that the Board establish a process for this Application that provides for interim rates to be implemented as of January 1, 2015, and for Rider D (refund of Site Restoration Cost Reserve) to be implemented as of January 1, 2015. Enbridge further requests that the Board establish a process for final rates to be approved as soon as possible, and in any event in

sufficient time for implementation in conjunction with the April 1, 2015 QRAM Application.

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

The Applicant:

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

Address for personal service: 500 Consumers Road
Willowdale, Ontario M2J 1P8

Mailing address: P. O. Box 650
Scarborough, Ontario M1K 5E3

Telephone: 416-495-5499 or 1-888-659-0685
Fax: 416-495-6072
Email: EGDRRegulatoryProceedings@enbridge.com

The Applicant's counsel:

Mr. Fred D. Cass
Aird & Berlis LLP

Address for personal service and mailing address Brookfield Place, P.O. Box 754
Suite 1800, 181 Bay Street
Toronto, Ontario M5J 2T9

Telephone: 416-865-7742
Fax: 416-863-1515
Email: fcass@airdberlis.com

DATED: November 28, 2014 at Toronto, Ontario.

ENBRIDGE GAS DISTRIBUTION INC.

Per: (original signed)

Andrew Mandyam
Director, Regulatory Affairs and
Financial Performance

OVERVIEW AND APPROVALS REQUESTED

1. This rate adjustment application sets out Enbridge's request for approval of 2015 final rates within the Custom IR rate making model approved by the Board in Enbridge's EB-2012-0459 rate application.
2. The Board issued its Decision and Rate Order in EB-2012-0459 on August 22, 2014. That Decision included the final approval of 2014 rates, as well as the process to be used to adjust rates for 2015 to 2018.
3. Following the release of the Decision and Rate Order, Enbridge has undertaken and completed all of the necessary work to update its 2015 Allowed Revenue amount and determine final rates for 2015. This has included the determination of the 2015 gas volume budget (which requires, among other things, creating forecasts of customers, large volumes, degree days, customer additions and average uses), the updating of operating costs (which includes determination of gas costs, updates of certain O&M costs and tax calculations), the updating of cost of capital (which includes review of the updated ROE and cost of debt applied to the rate base amount that is used for ratemaking purposes) and the calculation of the sufficiency/(deficiency) which requires forecasts of revenues. Then, when all of that work was completed, Enbridge undertook a full cost allocation and rate design process to create 2015 final rates.
4. Within this 2015 Rate Adjustment Proceeding, Enbridge requests approval of its final rates for 2015. As described below, this includes approval of a number of constituent elements.

Witness: K. Culbert

5. Through Enbridge's EB-2012-0459 rate application, the Board approved a five year Custom IR rate making model to be used by Enbridge for fiscal years 2014 through 2018. The Board's Decision with Reasons and associated Final Rate Order approved all of the elements and forecast costs to be used within the derivation of 2014 Allowed Revenue and final rates associated with 2014.
6. The Board's Decision with Reasons and related Rate Order also approved placeholder Allowed Revenue amounts for 2015 to 2018. The placeholder Allowed Revenue amounts are subject to adjustment in advance of each year to update certain limited elements of Allowed Revenue. The elements to be updated to set final Allowed Revenue for each year from 2015 to 2018 were described within Appendix E to the EB-2012-0459 Final Rate Order, a copy of which is attached hereto as Appendix "A". The resulting final Allowed Revenue amount for each year is to be used to set final rates, based upon updated volume forecasts for that year.
7. In this proceeding, Enbridge requests approval of the final 2015 Allowed Revenue Amount. Table 1 (attached as Appendix "B") sets out the derivation of the final 2015 Allowed Revenue Amount.
8. Column 1 of Table 1 sets out the Board-approved placeholder 2015 Allowed Revenue amount, by component. Column 2 indicates the items being updated, in order to arrive at the final 2015 Allowed Revenue amount that is set out within Column 3. All other components of 2015 Allowed Revenue were previously approved by the Board in EB-2012-0459. The final 2015 Allowed Revenue amount incorporates the updated amounts associated with each of the items listed in Column 2. Column 4 of Table 1 includes a brief description of each of the items being updated. Column 5 includes the evidentiary reference for each of the

updated items: in general, the evidence about updated rate base is found in the “B” series of exhibits, the evidence about updates to certain operating cost elements is found in the “D” series of exhibits and the evidence about updates to cost of capital is found in the “E” series of exhibits.

9. Enbridge also requests approval of its 2015 gas volume forecast, which is used for the purpose of setting 2015 rates (as well as 2015 gas costs and other gas cost related items). The evidence in support of the 2015 volume forecast is found within the “C” series of exhibits. Also set out within the “C” series of exhibits is the 2015 revenue forecast, which uses the 2015 gas volume forecast.
10. Enbridge then requests approval of the forecast revenue deficiency associated with the 2015 Allowed Revenue amount, and the 2015 gas volume forecast, as set out within the “F” series of exhibits.
11. Taking all the foregoing into account, Enbridge requests approval of its proposed final 2015 Rates, as set out in the “H” series of exhibits, to be effective January 1, 2015.
12. In connection with the approval of final 2015 Rates, Enbridge requests that the Board approve the establishment of the 2015 Deferral and Variance Accounts set out within the evidence at Exhibit D2, Tab 1, Schedules 1 and 2. The requested Deferral and Variance accounts were each approved for the Custom IR term within the EB-2012-0459 Decision with Reasons, except for the Dawn Access Costs Deferral Account, for which approval was granted within the EB-2014-0323 proceeding, and the new proposed 2015 Credit Final Bill Deferral Account, which is described at Exhibit D2, Tab 1, Schedule 2.

13. Additionally, Enbridge requests approval of one change to its Rider G service charges, as explained at Exhibit A1, Tab 5, Schedule 1.

14. Finally, Enbridge requests that the Board establish a process for this Application that provides for existing rates to be declared interim as of January 1, 2015, and for final rates to be approved as soon as possible, and in any event in sufficient time for implementation in conjunction with the April 1, 2015 QRAM Application. In connection with the January 1, 2015 interim rates, Enbridge requests that the Board approve the implementation of Rider D commencing on that date, to allow for the refund of \$90.4 million of site restoration cost reserve to be spread over the entire Test Year. This is explained at Exhibit H1, Tab 1, Schedule 1. The approval of Rider D to be effective as of January 1, 2015 will avoid the customer confusion that would be associated with removing Rider D from customer bills, and then reinstating it three months later. This approval will also ensure that customers receive the benefit of the refund during the months of highest gas consumption.

Appendix E

Elements to be Updated within 2015 through 2018 Custom Incentive Rate Processes and Applications

1. Volumes will be re-forecast annually through following the established processes of updating forecasts of; customer additions, probability weighted large volume customer forecasts, customer meter unlocks, economic outlook and gas prices, average use and approved heating degree days using the approved degree day methodologies.
2. Resulting from the annual volumes re-forecast, revenues will be re-forecast using approved rates.
3. Resulting from the annual volumes re-forecast, the annual gas supply plan will be re-determined, and annual projected gas costs as well as annual gas in storage volume requirements and related rate base gas in storage values and any gas cost related working cash allowance impacts will be reforecast within annual revenue requirements.
4. O&M related Customer Care/CIS costs will be updated annually in accordance with the Board Approved EB-2011-0226 Settlement Agreement.
5. O&M related DSM costs will be updated annually to reflect where available, updated Board Approved DSM costs resulting within the DSM Policy Consultation, EB-2014-0134 proceeding or subsequent proceedings. Any related rate base working cash allowance impacts will be re-forecast within annual revenue requirements.
6. O&M related Pension and OPEB expense amounts will be updated annually through the use of re-forecasts performed by Enbridge's external pension Consultant, Mercer Canada Limited. Any related rate base working cash allowance impacts will be re-forecast within annual revenue requirements.
7. Utility income taxes will be re-forecast annually to reflect impacts to taxable income stemming from the updating of revenues, gas costs, O&M and the re-determined approved overall rate of return on rate base.
8. Return on Equity will be re-set each year within the results included in the Board Final Rate Order to reflect the Board Policy produced ROE%.
9. The cost of debt will be updated each year of the IR plan, using the most current information available, including information on the actual amounts and rates associated with any debt issued in the prior year.

ALLOWED REVENUE AND SUFFICIENCY/(DEFICIENCY)
2015 TEST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
	EB-2012-0459 Total 2015 Allowed Revenue Placeholder (\$Millions)	2015 Required Updates (\$Millions)	Total Final 2015 Test Year Allowed Revenue (\$Millions)	Explanation See Page 2	Evidence Exhibit Reference	
Cost of capital						
1.	Rate base	4,847.0	109.5	4,956.5	a)	B Series of Exhibits
2.	Required rate of return	6.89	(0.31)	6.58	b)	E Series of Exhibits
3.		<u>333.8</u>	<u>(7.7)</u>	<u>326.1</u>		
Cost of service						
4.	Gas costs	1,606.8	80.3	1,687.1	c)	D1-1-1 and D1-2-1 to D1-2-8
5.	Operation and maintenance	427.3	5.0	432.3	d)	D1-1-1 and D1-3-1 to D1-5-1
6.	Depreciation and amortization	261.7	-	261.7		
7.	Fixed financing costs	1.9	-	1.9		
8.	Municipal and other taxes	43.1	-	43.1		
9.		<u>2,340.8</u>	<u>85.3</u>	<u>2,426.1</u>		
Misc. operating and non-operating revenue						
10.	Other operating revenue	(42.7)	-	(42.7)		
11.	Interest and property rental	-	-	-		
12.	Other income	(0.1)	-	(0.1)		
13.		<u>(42.8)</u>	<u>-</u>	<u>(42.8)</u>		
Income taxes on earnings						
14.	Excluding tax shield	48.9	(3.0)	45.9	e)	D1-1-1 and D1-6-1 to D1-6-2
15.	Tax shield provided by interest expense	(42.8)	0.8	(42.0)	e)	D1-1-1 and D1-6-1 to D1-6-2
16.		<u>6.1</u>	<u>(2.2)</u>	<u>3.9</u>		
Taxes on sufficiency / (deficiency)						
17.	Gross sufficiency / (deficiency)	10.2	(54.2)	(44.0)		
18.	Net sufficiency / (deficiency)	7.5	(39.9)	(32.4)		
19.		<u>(2.7)</u>	<u>14.4</u>	<u>11.7</u>	e)	D1-1-1 and D1-6-1 to D1-6-2
20.	Sub-total revenue requirement	2,635.2	89.8	2,725.0		
21.	Customer Care Rate Smoothing V/A Adjustment	(1.1)	-	(1.1)		
22.	Allowed revenue	<u>2,634.1</u>	<u>89.8</u>	<u>2,723.9</u>		
Revenue at existing Rates						
23.	Gas sales	2,404.3	10.7	2,415.0	f)	C Series of Exhibits
24.	Transportation service	229.6	29.6	259.2	f)	C Series of Exhibits
25.	Transmission, compression and storage	1.8	-	1.8		
26.	Rounding adjustment	0.1	(0.1)	-		
27.	Revenue at existing rates	<u>2,635.8</u>	<u>40.2</u>	<u>2,676.0</u>		
28.	Gross revenue sufficiency / (deficiency)	<u>1.7</u>	<u>(49.6)</u>	<u>(47.9)</u>		F Series of Exhibits

<u>App.B Pg.1 Ref.</u>	<u>Required adjustment to 2015 placeholder Allowed Revenue per Appendix F of Final Rate Order</u>
a)	Adjustment to rate base arising from the gas cost updates and the related impact on gas in storage and working cash
b)	Adjustment to forecast cost of capital rates, based upon the updated forecast ROE and updated forecast cost of debt
c)	Adjustment to forecast gas cost based upon the updated gas cost forecast and the 2015 gas volume forecast
d)	Adjustment to O&M in relation to updated forecasts of DSM and Pension/OPEB and CIS/Customer Care costs
e)	Adjustment to income taxes in relation to all other Board required / permitted adjustments to achieve final 2015 Allowed Revenue
f)	Adjustment to revenue forecasts resulting from updating the 2015 volume forecast and use of the October 1 Board Approved gas costs

DRAFT ISSUES LIST

1. Has Enbridge calculated its final 2015 Allowed Revenue amount, including the updating of placeholder amounts, in accordance with the EB-2012-0459 Decision with Reasons and Final Rate Order?
2. Is the 2015 gas volume budget appropriate?
3. Is the 2015 revenue forecast appropriate?
4. Is the 2015 Allowed Revenue deficiency or sufficiency calculated correctly?
5. Are the final rates proposed for implementation effective January 1, 2015 and appearing in Exhibit H, just and reasonable?
6. What is the appropriate timing and method to implement the new rates?
7. Is it appropriate to establish for 2015 the approved list of deferral and variance accounts from the EB-2012-0459 proceeding, updated to include any additional approved, or discontinued, accounts?
8. Is it appropriate to establish for 2015 the proposed Credit Final Bill Deferral Account ("CFBDA")?
9. Is the proposed update to the wording of Rider G - Other Service Charges appropriate?

SCHEDULE OF SERVICE CHARGES – “RIDER G”

1. In addition to gas distribution rates and rates charged for gas commodity provided by the Company, Enbridge maintains a list of charges that apply to specific services provided by the Company. Since these are typically one-time services initiated by a customer, it is more appropriate to recover the costs associated with such services from those customers requiring them from time to time, as opposed to recovering these costs from all customers as a component of gas distribution rates. Total other revenue amounts which included the revenues associated with these charges were approved by the Board for 2014 to 2018 within the EB-2012-0459 proceeding.
2. Certain of these services are related to gas distribution field operations and are based upon an hourly charge-out rate, which in some cases also includes a material component. Other fees listed in Rider G pertain to customer care activities.
3. The Company seeks to make a minor change to the applicability of the Rider G “Labour Hourly Charge Out Rate” to make it clear that this fee is applicable to time expended by Company personnel to attend incidents where a customer or other party has caused damage to EGD owned distribution system assets. The Company seeks to clarify in the Rider G charges that the labour hourly charge is applicable under all circumstances where the attendance of field, or technical personnel are required. This recognizes that both a customer requested work on Company plant and the Company’s response to a damage occurring to its plant requires the attendance and efforts of the same or similarly qualified personnel.

Witnesses: K. Lakatos-Hayward
D. McIlwraith

4. This change is intended to simplify the invoicing of damage claims to third parties and place the Company in a more favourable position with respect to the recovery of such amounts. The attached Table 1 is a copy of Rate Rider G services indicating the proposed revision.

Witnesses: K. Lakatos-Hayward
D. McIlwraith

Table 1

Rider G - Service Charges

New Account or Activation	Rate (excluding taxes)
New Account Charge Turning on of gas, activating appliances, obtaining billing data and establishing an opening meter reading for new customers in premises where gas has been previously supplied.	\$25.00
Appliance Activation Charge <i>(for Commercial Customers Only)</i> We charge commercial customers an appliance activation charge on unlock and red unlock orders, except on the very first unlock and service unlock at a premise.	\$70.00 Minimum 1/2 hour work. Total amount depends on time required.
Meter Unlock Charge <i>(Seasonal or Pool Heater)</i> Seasonal for all other revenue classes, or pool heater for residential only.	\$70.00
Statement of Account	
Lawyer Letter Handling Charge Providing the customer's lawyer with gas bill information.	\$15.00
Statement of Account Charge (for One-Year History)	\$10.00
Cheques Returned Non-Negotiable Charge	
Cheques Returned Non-Negotiable Charge	\$20.00
Gas Termination	
Red Lock Charge Locking meter or shutting off service by closing the street shut-off valve (when work can be performed by field collector).	\$70.00
Removal of Meter Removing meter by construction and maintenance crew.	\$280.00
Cut Off at Main Charge Cutting service off at main by construction and maintenance crew.	\$1,300.00

Witnesses: K. Lakatos-Hayward
 D. McIlwraith

Valve Lock Charge Shutting off service by closing the street shut-off valve.	
Work performed by field investigator.	\$135.00
Work performed by construction and maintenance.	\$280.00
Safety Inspection	
Inspection Charge For inspection of gas appliances; the Company provides only one inspection free of charge, upon first time introduction of gas to a premise.	\$70.00
Inspection Reject Charge (Safety Inspection) Energy Board Inspection rejects are billed to the meter installer or homeowner.	\$70.00
Meter Test	
Meter Test Charge If you dispute readings on your meter, you may request to have the meter tested. This charge applies if the test confirms that the meter is recording consumption correctly.	
Residential meters	\$105.00
Non-residential meters	Time and material per contractor
Street Service Alteration	
Street Service Alteration Charge For installation of service line beyond allowable guidelines (for new residential services only).	\$32.00
NGV Rental	
NGV Rental Cylinder (Weighted Average)	\$12.00

Witnesses: K. Lakatos-Hayward
 D. McIlwraith

Other Customer Services (Ad-hoc requests) and Third Party Services (damages investigation and repair)

<p>Labour Hourly Charge-Out Rate <u>Other Services (including ad-hoc Customer requests and charges to Customers and Third Parties for responding, investigating and repairing damages to Company facilities)</u></p>	<p>\$140.00</p>
<p>Cut Off at Main Charge (<i>Commercial and Special Requests</i>) Commercial services and other residential services that involve significantly more work than the average will be custom quoted.</p>	<p>Custom quoted</p>
<p>Cut Off at Main Charge (<i>Other Customer Requests</i>) Other residential requests due to demolitions, fires, inactive services will be charged at the standard COAM rate.</p>	<p>\$1,300.00</p>
<p>Meter In-Out (<i>Residential Only</i>) Relocating the meter from inside to outside per customer request.</p>	<p>\$280.00</p>
<p>Request for Service Call Information Provide written information of the result of a service call as requested by home owners.</p>	<p>\$30.00</p>
<p>Temporary Meter Removal As requested by customers.</p>	<p>\$280.00</p>
<p>Damaged Meter Charge</p>	<p>\$380.00</p>

Witnesses: K. Lakatos-Hayward
 D. McIlwraith

CURRICULUM VITAE OF
FAHEEM AHMAD

Experience: Enbridge Gas Distribution Inc.

Manager, Customer Portfolio and Policy
2010

Program Manager, Financial Assessment
2007

Supervisor, Gas Supply Analysis
2006

Program Manager, Portfolio Management
2004

Program Manager, Capital Appropriations
2003

Senior Advisor, Financial Business Performance
2001

Enbridge Incorporated

Financial Analyst, Business and Financial Analysis
2000

Lahore Electricity Supply Company

Manager, Operations
1996

Education: Certified Management Accountant (CMA)
Society of Management Accountants, 2004

Master of Business Administration
Wilfred Laurier University, 1999

Master of Science, Electrical Engineering
University of Engineering and Technology, Lahore, Pakistan, 1992

Memberships: The Society of Management Accountants of Ontario
Professional Engineers of Ontario

Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2011-0354
EB-2011-0277
EB-2010-0146
RP-2002-0133

CURRICULUM VITAE OF
JOANNE BARRADAS

Experience: Enbridge Gas Distribution Inc.

Controller,
2014

Ontario Power Generation Inc.

Director, Finance
2007

Deloitte

Senior Manager, National office
2000

Bank of Montreal and Ernst & Young

Various Rolls
1992

Education: Master of Business Administration (MBA), 2012
Queen's University

Chartered Professional Accountant (CPA, CA), 1998
Chartered Professional Accountants of Ontario

Bachelor of Commerce, 1995
University of Toronto

Memberships: Chartered Professional Accountants of Canada

Appearances: (Ontario Energy Board)
None

CURRICULUM VITAE OF
JACKIE E. COLLIER

Experience: Enbridge Gas Distribution Inc.

Manager, Rate Design
2003

Manager, Rate Research
2000

Senior Rate Research Analyst
1996

Centra Gas Ontario Inc.

Manager, Rate Design
1995

Supervisor, Cost of Service Studies
1990

Education: Bachelor of Business Management
Ryerson Polytechnical Institute, 1988

Appearances: (Ontario Energy Board)

EB-2012-0459
EB-2012-0055
EB-2011-0354
EB-2011-0277
EB-2011-0242
EB-2010-0146
EB-2009-0172
EB-2009-0055
EB-2008-0219
EB-2008-0106
EB-2006-0034
EB-2005-0001
RP-2003-0203
RP-2003-0048
RP-2002-0133
RP-2001-0032
RP-2000-0040
EBRO 489
EBRO 474-B, 483,484
EBRO 474-A
EBRO 474
EBRO 471

(Régie de l'énergie/Régie du gaz naturel)

R-3840-2013

R-3793-2012

R-3758-2011

R-3724-2010

R-3692-2009

R-3665-2008

R-3637-2007

R-3621-2006

R-2587-2005

R-3537-2004

R-3464-2001

R-3446-2000

CURRICULUM VITAE OF
KEVIN CULBERT

Experience: Enbridge Gas Distribution Inc.

Senior Manager Regulatory Policy, Strategy & Proceedings
July 2014

Senior Manager Regulatory Accounting
June 2014

Manager, Regulatory Accounting
2003

Senior Analyst, Regulatory Accounting
1998

Analyst, Regulatory Accounting
1991

Assistant Analyst, Regulatory Accounting
1989

Budgets – Capital Clerk, Budget Department
1987

Accounting Trainee, Financial Reporting
1984

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

Appearances: (Ontario Energy Board)

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

CURRICULUM VITAE OF
ANTON KACICNIK

- Experience: Enbridge Gas Distribution Inc.
- Manager, Rate Research & Design
2007
 - Manager, Cost Allocation
2003
 - Program Manager, Opportunity Development
1999
 - Project Supervisor, Technology & Development
1996
 - Pipeline Inspector, Construction & Maintenance
1993
- Education: Bachelor of Applied Science (Civil Engineering)
University of Waterloo, 1996
- Memberships: Professional Engineers of Ontario
- Appearances: (Ontario Energy Board)
- EB-2014-0195
 - EB-2013-0046
 - EB-2012-0459
 - EB-2012-0055
 - EB-2011-0354
 - EB-2011-0277
 - EB-2011-0008
 - EB-2010-0146
 - EB-2010-0042
 - EB-2009-0172
 - EB-2009-0055
 - EB-2008-0106
 - EB-2008-0219
 - EB-2007-0615
 - EB-2007-0724
 - EB-2006-0034
 - EB-2005-0551
 - EB-2005-0001

(RÉGIE DE L'ÉNERGIE)

R-3793-2012

R-3758-2011

R-3724-2010

R-3665-2008

R-3637-2007

R-3621-2006

CURRICULUM VITAE OF
MATTHEW KIRK

- Experience: Enbridge Gas Distribution Inc.
- Cost Allocation Manager, Regulatory Affairs
2012
- Senior Rate Design Analyst, Regulatory Affairs
2010
- Rate Design Analyst, Regulatory Affairs
2009
- Market Analyst, Economic and Market Analysis
2006
- Education: Master of Arts (Economics)
Wilfrid Laurier University, 2006
- Bachelor of Arts (Honours Economics)
McMaster University, 2005
- Memberships: Canadian Association of Business Economists (CABE)
- Appearances: (Ontario Energy Board)
EB-2014-0195
EB-2013-0046
EB-2012-0459
EB-2012-0055
EB-2011-0354
- (Régie de L'Energie)
R-3884-2014
R-3840-2013
R-3793-2012

CURRICULUM VITAE OF
KERRY LAKATOS-HAYWARD

Experience: Enbridge Gas Distribution

Director, Customer Care
2010

Director, Operations Services
2008

Director, Business Development & Strategy
2006

Manager, Business Development & Strategy
2003

Manager, Volumetric & Market Analysis
2000

Manager, Multi-Family Marketing
1997

Senior Economist, Economic Studies
1995

Ontario Hydro

End Use Economist, Load Forecasts
1994

Evaluation Analyst, Planning & Evaluation
1992

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

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

Queen's Executive Program, 2005

Certificate in Carbon Finance, 2008
University of Toronto

Certificate in Sustainable Management 2014
New York Institute of Finance

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

CURRICULUM VITAE OF
DARREN MCILWRAITH

- Experience: Enbridge Gas Distribution Inc.
Senior Manager, Customer Care, Finance and Contract Management
2014
- Enbridge Gas Distribution Inc.
Senior Manager, Business Development and DSM Technology
2009
- Enbridge Solutions Inc.
Manager, Product Development
2006
- Direct Energy Marketing Limited
Director, Customer Analytics
2004
- Director, Financial Services
2002
- Enbridge Commercial Services Inc.
Director, Financial Services
2001
- Enbridge Gas Distribution Inc.
Manager, Budgets
2000
- Supervisor, Budgets & Forecasts
1998
- Economic Analyst
1996
- Education: Master of Arts: Business Economics, Wilfrid Laurier University – 1996
Bachelor of Commerce, University of Guelph - 1994
- Appearances: (Ontario Energy Board)
EB-2012-0459

CURRICULUM VITAE OF
FIONA OLIVER-GLASFORD

Experience: Enbridge Gas Distribution Inc.

Senior Manager, Market Policy and DSM
2013

Union Gas Distribution

Manager, CDM Business Development and Policy
2010

Manager, DSM Strategy
2008

Manager, DSM EM&V
2007

Manager, DSM Programs/Marketing
2006

Manager, Market Research & Analysis
2005

Canadian Energy Efficiency Alliance

Director, Operations

Summerhill Group

Marketing Manager

Corus Entertainment

Marketing Manager, YTV, Documentary Channel and Scream TV

Towers Watson

Associate/Analyst

Education: York University – Schulich School of Business
Masters of Business Administration

Western University – Huron College
Bachelor of Arts

Memberships: None

Appearances: (Ontario Energy Board)
EB-2008-0346
EB-2012-0451
EB-2013-0352
EB-2014-0277

CURRICULUM VITAE OF
SANDEE QIAN

Experience: Enbridge Gas Distribution Inc.

Senior Advisor Investment Review, Analytics & Business Development
2014

Regulatory Analysis Manager, Finance & Regulatory Affairs
2014

Ops Budget & Analysis Manager, Finance
2012

Manager Margin Budget & Analysis, Finance
2010

Manager Financial Analysis, Corporate Budget & Analysis
2008

Program Manager Capital Appropriation & Scorecard, Finance
2006

Senior Financial Analyst, Financial Assessment
2006

Financial Analyst, Financial Assessment
2004

Motorola (China) Electronics Ltd.

Senior Analyst
1995

Education: Certified Management Accountant (CMA), 2007

Master of Business Administration
York University, 2003

Bachelor of Engineering
Northwestern Polytechnic University, China

Memberships: The Society of Management Accountants Ontario

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

CURRICULUM VITAE OF
HULYA SAYYAN

- Experience: Enbridge Gas Distribution Inc.
- Advisor, Economic & Market Analysis
2011
- Senior Market Analyst
2007
- Risk Software Technologies
- Economic Specialist
2005
- Marmara University
- Assistant Professor, Econometrics Department
2002
- Instructor, Econometrics Department
2001
- Research Assistant, Econometrics Department
1994
- Education: Ph.D. in Econometrics
Marmara University, 2000
- Master of Science in Statistics
Marmara University, 1995
- Bachelor of Science in Statistics
Mimar Sinan University, 1992
- Memberships: Toronto Association for Business & Economics (CABE)
- Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2011-0354
EB-2011-0277
EB-2010-0146

CURRICULUM VITAE OF
JASON SHEM

Experience: Enbridge Gas Distribution Inc.

Supervisor, Financial Reporting
2014

Senior Advisor, Financial Reporting
2012

Financial Analyst
2011

SF Partnership, LLP

Senior Accountant
2009

Ernst & Young

Senior Accountant
2008

Staff Accountant
2007

Education: Chartered Accountant (CA), 2010

Memberships: Institute of Chartered Accountants of Ontario

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

CURRICULUM VITAE OF
DONALD R. SMALL

Experience: Enbridge Gas Distribution Inc.

Manager, Gas Costs and Budget
2010

Manager, Gas Cost Knowledge Centre
2003

Manager, Gas Costs and Budget
1989

Co-ordinator, Gas Costs
1984

Financial Statement Accountant
1980

Chief Clerk, Financial Statements
1979

Advanced Accounting Trainee
1978

Education: Business Administration Diploma
Ryerson Polytechnical Institute, 1978

Appearances: (Ontario Energy Board)
EB-2012-0459
EB-2011-0354
EB-2011-0277
EB-2010-0146
EB-2009-0172
EB-2009-0055
EB-2008-0219
EB-2008-0106
EB-2006-0034
EB-2005-0001
RP-2003-0203
RP-2003-0048
RP-2002-0133
RP-2001-0032
RP-2000-0040
RP-1999-0001

EBRO 497
EBRO 495
EBRO 492
EBRO 490
EBRO 487
EBRO 485
EBRO 479
EBRO 473
EBRO 465

CURRICULUM VITAE OF
RYAN SMALL

Experience: Enbridge Gas Distribution Inc.

Manager, Regulatory Accounting
2014

Senior Analyst, Regulatory Accounting
2006

Analyst, Regulatory Accounting
2004

Supervisor, Gas Cost Reporting
2001

Senior O&M Clerk
2000

Bank Reconciliation Clerk
1999

Accounting Trainee
1998

Education: Chartered Professional Accountant, Certified Management Accountant
Chartered Professional Accountants of Ontario, 2014
The Society of Management Accountants of Ontario, 2003

Diploma in Accounting,
Wilfrid Laurier University, 1997

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

Appearances: (Ontario Energy Board)

EB-2014-0195
EB-2012-0459
EB-2012-0055
EB-2011-0354
EB-2011-0008

CURRICULUM VITAE OF
LORI STICKLES

Experience: Enbridge Gas Distribution Inc.

Senior Manager Financial Planning and Support
2014

Enbridge Gas New Brunswick Inc.

Manager Corporate Services
2014

Manager, Financial Reporting
2008

Staff Accountant
2004

Education: Chartered Professional Account
2014

Certified General Accountant
2003

Bachelor Business Administration
University of New Brunswick, Fredericton, New Brunswick
1990

Appearances: (New Brunswick Energy and Utilities Board)

Matter 253 – 2015 Rate Application / 2013 Annual Financial Results Review

Matter 225 – 2014 Rate Application / 2012 Annual Financial Results Review

Matter 178 – 2012 Rate Application

Matter 175 – 2011 Annual Financial Results Review

Matter 132 – 2010 Annual Financial Results and Natural Gas Sales Review /
2012 Proposed Budget

Matter 2010-007– 2009 Annual Financial Results and Natural Gas Sales Review/
2011 Proposed Budget

CURRICULUM VITAE OF
MARGARITA SUAREZ-SHARMA

- Experience: Enbridge Gas Distribution Inc.
- Manager, Economic & Market Analysis
2012
 - Manager, Cost Allocation
2008
 - Manager, DSM Reporting & Analysis
2005
 - Analyst, Rate Design
2004
 - Senior Analyst, DSM Planning and Evaluation
2002
 - Senior Economic Analyst, Economic & Financial Studies
1998
- The Canadian Institute
- Conference Producer
1997
- Margaret Chase Smith Center for Public Policy
- Research Assistant
1995
- Education: Master of Arts in Economics
University of Maine, 1995
- Bachelor of Arts in Economics
University of Maine, 1993
- Appearances: (ONTARIO ENERGY BOARD)
- EB-2012-0459
 - EB-2011-0354
 - EB-2011-0277
 - EB-2010-0146
 - EB-2009-0172
 - EB-2008-0219
 - EB-2008-0106

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