

REF: Exhibit A, Tab 2, Page 6

Preamble: Union's evidence states: *"Union's 2014 corporate results include the revenue associated with 2012 FT-RAM activity totaling \$32.375 million which has been removed from transportation revenues as it was already included in 2012 earnings sharing."*

We would like to understand more about this presentation.

- 1) Why is the \$32.4 million included in 2014 Corporate Earnings?
 - a) Please explain the removal in greater detail.
 - b) Please provide the relevant 2012 presentation of adjustment.
 - c) Please provide the resulting impact on ratepayers from the combination of adjustments.

REF: Exhibit A, Tab 2, Appendix A, Schedule 13, line 21

- 2) Please provide the major drivers that contribute to the significant increase in Inbound Affiliate Services from 2013 to 2014.
 - a) Please provide the Board-approved forecast along with the 2013 and 2014 actuals for the above identified drivers.

REF: Exhibit A, Tab 2, Appendix A, Schedule 19

- 3) Please expand the table to show 2013 actual and the percentage of the total fuel allocated to each of M12 and other.
 - a) Please describe the major drivers associated with the increasing percentage allocation of Other.

REF: Exhibit A, Tab 2, Appendix C, Schedule 1, line 5

- 4) For the major capital investment of \$4.9 million in non-utility compressor equipment, was there any allocation of costs to the utility?
 - a) If so, please describe the project, the function improvements and the allocation methodology between utility and non-utility.

REF: Exhibit A, Tab 4 and Tab 5, pages 12-14 and page 19, Figure 7

We would like to understand Union's approach to Incremental Contracting Analysis including the contribution of each current path to peak day and annual volumes for Union South.

- 5) To assist in seeing a summary, please fill in the following table for all paths, including Dawn purchases, under contract currently (Jan. 1, 2015) and amount contributed to the peak day design for the winter of 2014/15

Route	Landed Cost	Point of Delivery	Daily Capacity	Annual Volume	Design Day Capacity	Term	Renewal Rights	Notice Provision To Renew

- a) While the TCPL path from Niagara to Kirkwall is not amongst the contracts described in the summary of contracts in Tab 4, please produce a summary for that path including:
- i) Capacity History
 - ii) Rationale for Transportation Capacity including the benefits of this capacity
 - iii) Contract Parameters
- b) Please provide Union's assessment of this path and its potential contribution to Union's Gas Supply Planning Objectives and Principles on pages 12 to 14 of Tab 5.
- c) On a peak design day, for every 1,000 GJ's of capacity that could arrive at Kirkwall, how many GJ's of Dawn to Parkway capacity could be created? Said differently, with an additional 1,000 GJ being delivered at Kirkwall on a peak day, how many GJ's of incremental gas could be transported to Parkway keeping all other factors constant (e.g., compressor HP, etc.)?

REF: Exhibit A, Tab 5, page 15

- 6) Please provide the SENDOUT output that informed the decision on which paths to renew/increase for the 2014/15 gas year and for the subsequent 4 years.
 - a) If multiple scenarios were run, please provide any variance in underlying assumptions.
 - b) If SENDOUT did not inform the decision on paths to renew/increase, please provide the analytical analysis that did inform the choices

REF: Exhibit A, Tab 5, page 18

- 7) Please provide the major contributing factors to the design day increase from 2,743 TJ/day to 2,868 TJ/day.