

## Ontario Energy Board Commission de l'énergie de l'Ontario

# DECISION AND ORDER EB-2016-0142

## ENBRIDGE GAS DISTRIBUTION INC.

Application for the disposition of amounts recorded in certain deferral or variance accounts and to share earnings with ratepayers

BEFORE: Ellen Fry Presiding Member

> Emad Elsayed Member

Susan Frank Member

August 11, 2016

### **1 INTRODUCTION AND SUMMARY**

Enbridge Gas Distribution Inc. (Enbridge) filed an application with the Ontario Energy Board (OEB) on April 20, 2016 under section 36 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15 (Schedule B), for an order approving the disposition of balances in certain deferral or variance accounts (the application). The application also seeks approval of the 2015 earnings sharing amount.

Enbridge has requested recovery from ratepayers of a total of \$67.3 million in deferral and variance account balances, including interest, as of October 1, 2016. The recovery would take place in October 2016 and November 2016 in equal installments on customers' bills.<sup>1</sup>

The application also included a report on productivity, gas supply planning, and status updates on Enbridge's major initiatives pursuant to its 2014 to 2018 Custom Incentive Regulation framework which was approved in OEB proceeding EB-2012-0459 (the Custom IR). Enbridge filed information on the GTA project, Work and Asset Management System, System Integrity, Benchmarking and Asset Management. There was no relief sought by Enbridge in relation to these reporting items.

The OEB held a settlement conference on the application. A complete settlement was reached among all participating parties on all issues.<sup>2</sup>

The OEB approves the settlement proposal filed on July 21, 2016 (the Settlement Proposal). As a result of this decision, a typical residential customer of Enbridge will be billed an extra \$10.70 in each of the months of October 2016 and November 2016.

The Settlement Proposal is attached as Schedule A to this Decision and Order.

<sup>&</sup>lt;sup>1</sup> There may be a credit or a charge on a customer's bill, depending on the rate class. Residential and commercial customers under Rate 1 and Rate 6 will see a charge. The complete details of the billing adjustments by rate class are shown in the Settlement Proposal at Ex.N1/T1/S1 Appendix B.

<sup>&</sup>lt;sup>2</sup> TransCanada PipeLines Limited participated in the settlement conference but took no position on any issue. Union Gas Limited was granted intervenor status but did not participate in the settlement conference.

### 2 THE PROCESS

The OEB held a written hearing. A notice of hearing was served as directed by the OEB in its letter of direction dated May 10, 2016. The OEB granted the following parties intervenor status:

- Building Owners and Managers Association, Greater Toronto
- Canadian Manufacturers & Exporters
- Consumers Council of Canada
- Energy Probe Research Foundation
- Federation of Rental-housing Providers of Ontario
- Industrial Gas Users Association
- School Energy Coalition
- TransCanada PipeLines Limited
- Union Gas Limited
- Vulnerable Energy Consumers Coalition

A settlement conference was held on July 6, 2016 and July 7, 2016. On July 21, 2016, Enbridge filed the Settlement Proposal resulting from the settlement conference.

OEB staff participated in the settlement conference. OEB staff filed a submission dated July 26, 2016 in support of the Settlement Proposal. OEB staff stated in its submission that it reviewed the Settlement Proposal in the context of Enbridge's 2014-2018 Custom IR, other applicable OEB policies, relevant OEB decisions, and the OEB's statutory obligations.

### **3 DECISION**

As indicated above, Enbridge and the intervenors were able to settle all of the issues in the proceeding. OEB staff reviewed the Settlement Proposal and submitted that it is in the public interest.

The OEB approves the Settlement Proposal. The OEB finds that the deferral and variance account balances in the Settlement Proposal are appropriate for recovery from ratepayers. The OEB approves the account disposition, including the 2015 earnings sharing amount, on a final basis.

The OEB orders that the rates resulting from this Decision and Order will be implemented in two equal billing installments in October and November 2016.

The OEB has made provision for a cost award process for intervenors. The OEB will issue a cost award decision after the steps set out below are complete.

#### 4 ORDER

#### THE ONTARIO ENERGY BOARD ORDERS THAT:

- The account balances and unit rates for clearance set out in the Settlement Proposal<sup>3</sup> are approved and shall be effective over the months of October 2016 and November 2016. Enbridge shall implement these rates in connection with Enbridge's October 1, 2016 QRAM.
- 2. Parties eligible for cost awards shall file their cost claims with the OEB and serve them on Enbridge by **August 26, 2016**. Cost claims must be prepared in accordance with the OEB's *Practice Direction on Cost Awards*.
- 3. Enbridge shall file with the OEB any objection to a cost claim, and serve it on the party that made the claim, by **September 2, 2016**.
- 4. Any party whose cost claim was objected to shall file any reply submission with the OEB, and serve it on Enbridge, by **September 9, 2016**.
- 5. Enbridge shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

All filings to the OEB must quote file number **EB-2016-0142**, be made electronically through the OEB'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 OEB'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.

<sup>&</sup>lt;sup>3</sup> Details of the deferral and variance accounts and the unit rates for clearance are included in Appendix B of the Settlement Proposal.

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 OEB Counsel, Ian Richler <u>Ian.Richler@ontarioeneryboard.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

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

**DATED** at Toronto, August 11, 2016

#### ONTARIO ENERGY BOARD

**Original Signed By** 

Kirsten Walli Board Secretary

### SCHEDULE A

### **DECISION AND ORDER**

Enbridge Gas Distribution Inc.

EB-2016-0142

DATED: August 11, 2016

**Settlement Proposal** 

Filed: July 21, 2016 EB-2016-0142 Exhibit N1 Tab 1 Schedule 1 Page 1 of 22

## SETTLEMENT PROPOSAL

Enbridge Gas Distribution Inc.

**2015 Earnings Sharing and Deferral and Variance Account Clearances** 

July 21, 2016

### TABLE OF CONTENTS

ISSUE	DESCRIPTION	<u>Page</u>
	Preamble	3-5
	Overview	5-6
	The Issues	
1	Are the Deferral and Variance Accounts and balances proposed for disposition on Appendix A to Enbridge's Application appropriate?	7-14
2	Other Items	14-15
3	What are the appropriate unit rates and timing for implementation of the clearances?	15
	Appendix A – Deferral and Variance Accounts proposed for disposition	16
	Appendix B - Unit Rates for the clearance of the Deferral and Variance Accounts	17-22

#### PREAMBLE

This Settlement Proposal 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 No. 1, dated May 26, 2016, the Board established the process to address the application, up to and including a Settlement Conference.

A Settlement Conference was scheduled for July 6 and 7, 2016; however, it was completed on July 6, 2016. Jim Faught acted as facilitator for the Settlement Conference. This Settlement Proposal arises from the Settlement Conference.

Enbridge and the following intervenors, as well as Ontario Energy Board technical staff ("OEB 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) Industrial Gas Users Association (IGUA) School Energy Coalition (SEC) TransCanada PipeLines (TCPL) Vulnerable Energy Consumers Coalition (VECC)

The Settlement Proposal 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 Deferral and Variance Accounts proposed for disposition within Appendix A to Enbridge's Application; (ii) other specific items that were discussed during the Settlement Conference; and (iii) 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 (xviii) of Issue 1.

All intervenors listed above participated in the Settlement Conference and subsequent discussions. OEB Staff is not a party to the Settlement Proposal. Although it is not a party to the Settlement Proposal, once the Settlement Proposal is filed, OEB 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. Also, as noted in the Practice Direction on Settlement Conferences, OEB Staff who participated in

the Settlement Conference are bound by the same confidentiality and privilege rules that apply to the parties to the proceeding.

This document is called a "Settlement Proposal" because it is a proposal by the parties to the Board to settle the issues in this proceeding. It is termed a proposal as between the parties and the Board. However, as between the parties, and subject only to the Board's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth below, this Settlement Proposal is subject to a condition subsequent, that if it is not accepted by the Board in its entirety, then unless amended by the parties it is null and void and of no further effect. In entering into this agreement, the parties understand and agree that, pursuant to the *Ontario Energy Board Act*, *1998*, the Board has exclusive jurisdiction with respect to the interpretation or enforcement of the terms hereof.

Enbridge and all intervenors listed above, except for TCPL, have agreed to the settlement of the issues as described on the following pages. TCPL takes no position on any of the issues listed in the Settlement Proposal. Any reference to "parties" in this Settlement Proposal is intended to refer to Enbridge and the intervenors listed above, taking into account that TCPL takes no position on any issue. 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 Proposal describes the agreements reached on the issues. The Settlement Proposal 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 Proposal 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.

None of the parties can withdraw from the Settlement Proposal 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.

The parties acknowledge that this Settlement Conference (including subsequent related discussions) is confidential in accordance with the Board's Practice Direction on Settlement Conferences. The parties understand that confidentiality in that context does not have the same meaning as confidentiality in the Board's Practice Direction on Confidential Filings, and the rules of that latter document do not apply. Instead, in this Settlement Conference, and in this Settlement Proposal, the parties have interpreted "confidential" to mean that the documents and other information provided during the course of the Settlement Conference, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement of each issue during the Settlement Conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the parties shall not disclose those documents or other information to persons who were not attendees at the Settlement Conference. However, the parties agree that "attendees" is deemed to include, in this context, persons who were not physically in attendance at the Settlement Conference but were a) any persons or entities that the parties engage to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

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

#### OVERVIEW

Enbridge's prefiled evidence details its 2015 Earnings Sharing Mechanism calculation, and the amount recorded in the 2015 Earnings Sharing Mechanism Deferral Account. The prefiled evidence also sets out and explains the other 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.

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 and interrogatories. There is one minor change from the pre-filed evidence – as described below in issues 1(i) to (iii), there is no interest on the 2014 DSM accounts from July 1, 2016 to October 1, 2016 as a result of an

earlier Board decision – this reduces the total amount being cleared by approximately \$22,000.

All parties have agreed that it is appropriate that the Deferral and Variance Accounts balances set out at "Appendix A" to this Settlement Proposal be cleared over two months, in conjunction with Enbridge's October 1, 2016 QRAM proceeding.

The parties have agreed upon three other items, which agreement does not have a financial impact on the relief sought by Enbridge in this application but which agreement addresses issues that the parties agree are appropriate for future consideration. First, parties have requested and Enbridge has agreed that it will commence a process to consider, and as part of its 2017 Rate Adjustment Application it will address, whether there are cost-effective changes that may be made to interruptible distribution service that would make that service more attractive to customers and thereby potentially avoid incremental firm transportation capacity or other costs. Second, Enbridge has agreed to file evidence about Storage Optimization Transactional Services, including any trends that are apparent in respect of these revenues and evidence detailing the separation of storage optimization responsibilities and activities as between utility and non-utility optimization storage capacity for utility or regulated gas supply purposes it will file analysis with the Board setting out the need and justification for incremental storage.

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

As required in the EB-2012-0459 Decision with Reasons and associated Rate Order, Enbridge's prefiled evidence (in the D-series of exhibits) includes reporting on productivity and gas supply planning and status updates on a number of major initiatives (GTA project, WAMS, System Integrity, Benchmarking and Asset Management). Further information about these items was provided in response to interrogatories from several of the intervenors in this proceeding. Enbridge is not seeking any specific relief in this proceeding in relation to these reporting items, and they are not addressed within the Issues portion of this Settlement Proposal. However, the parties do wish to confirm that where Enbridge has provided information in this proceeding (in the D-series of exhibits) about cost variances in 2015 not proposed for clearance or plans for years after 2015, this has been done on an informational basis and the parties are not providing any tacit or explicit approval of such plans, activities or expenses. It is further agreed that in relation to the subject matter of this informational evidence, parties are free to take any position they choose in the future as to whether, when and how the Board should address any issues that may arise. In specific reference to the GTA project, the parties all acknowledge that a full discovery and review of final GTA project costs will occur in an appropriate proceeding after the Post Construction Financial Report is filed by Enbridge. and that no party will be in any way constrained in that process for not having pursued the topic in the current proceeding.

#### THE ISSUES

#### 1. Are the Deferral and Variance Accounts and balances proposed for disposition on Appendix A to Enbridge's Application appropriate?

The Deferral and Variance accounts for which Enbridge seeks clearance are set out in Exhibit A, Tab 2, Schedule 1, Appendix A, from Enbridge's prefiled evidence. A copy of that document (with a very modest update to certain interest expenses, as explained below under Issues 1(i) to (iii)) is attached as Appendix A to this Settlement Proposal.

All parties have agreed to the clearance of each of the Deferral and Variance Account balances and/or interest amounts listed in Columns 3 and 4 of Appendix A. All parties have also agreed that the balances in the other accounts listed in Appendix A (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:

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.EP.3	Energy Probe Interrogatory #3

#### (i) 2014 Demand Side Management V/A (2014 DSMVA)

The Board approved the clearance of this account in the EB-2015-0267 proceeding, as set out in the Decision and Order dated May 26, 2016. By letter dated June 7, 2016, the Board approved the clearance of the account to be effected in conjunction with this application (starting on October 1, 2016), but indicated that Enbridge shall not collect interest for the period from July 1, 2016 to October 1, 2016. This results in a reduction of approximately \$1,000 in interest, compared to what was shown in Enbridge's filing in this application at Exhibit C-1-1. The updated amounts are reflected in Appendix A which is attached to this Settlement Proposal. All parties agree that the principal balance in the 2014 DSMVA, which is shown in Appendix A, along with applicable interest (calculated in accordance with the Board's June 7, 2016 letter), will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.EP.3	Energy Probe Interrogatory #3

#### (ii) 2014 Lost Revenue Adjustment Mechanism (2014 LRAM)

The Board approved the clearance of this account in the EB-2015-0267 proceeding, as set out in the Decision and Order dated May 26, 2016. By letter dated June 7, 2016, the Board approved the clearance of the account to be effected in conjunction with this application (starting on October 1, 2016), but indicated that Enbridge shall not collect interest for the period from July 1, 2016 to October 1, 2016. This results in a decrease of approximately \$300 in interest credit to ratepayers, compared to what was shown in Enbridge's filing in this application at Exhibit C-1-1. The updated amounts are reflected in Appendix A which is attached to this Settlement Proposal. All parties agree that the principal balance in the 2014 LRAM, which is shown in Appendix A, along with applicable interest (calculated in accordance with the Board's June 7, 2016 letter), will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.EP.3	Energy Probe Interrogatory #3

#### (iii) 2014 Demand Side Management Incentive D/A (2014 DSMIDA)

The Board approved the clearance of this account in the EB-2015-0267 proceeding, as set out in the Decision and Order dated May 26, 2016. By letter dated June 7, 2016, the Board approved the clearance of the account to be effected in conjunction with this application (starting on October 1, 2016), but indicated that Enbridge shall not collect interest for the period from July 1, 2016 to October 1, 2016. This results in a reduction of approximately \$21,000 in interest, compared to what was shown in Enbridge's filing in this application at Exhibit C-1-1. The updated amounts are reflected in Appendix A which is attached to this Settlement Proposal. All parties agree that the principal balance in the 2014 DSMIDA, which is shown in Appendix A, along with applicable interest (calculated in accordance with the Board's June 7, 2016 letter), will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.EP.3	Energy Probe Interrogatory #3

#### (iv) 2015 Deferred Rebate Account (2015 DRA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 DRA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-1-8	2015 Deferred Rebate Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates

#### (v) 2015 Electric Program Earnings Sharing D/A (2015 EPESDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 EPESDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2015
C-1-11	2015 Electric Program Earnings Sharing Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.VECC.5	VECC Interrogatory #5

#### (vi) 2015 Gas Distribution Access Rule Impact D/A (2015 GDARIDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 GDARIDA, which is shown in Appendix A, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2015
C-1-7	2015 Gas Distribution Access Rule Impact Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.CCC.4	CCC Interrogatory #4

#### (vii) 2015 Average Use True-Up V/A (2015 AUTUVA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 AUTUVA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance
C-1-5	2015 Actual Average Use True-Up Variance Account Explanation
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.FRPO.14 and 15	FRPO Interrogatories #14 and 15

#### (viii) 2015 Earnings Sharing Mechanism D/A (2015 ESMDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 ESMDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

B-1-1	2015 ESM Amount and Determination Process
B-1-2	ESM Calculations and Required Rate of Return 2015 Actuals
B-1-3	2015 Utility Earnings - Contributors to Utility Earnings and Earnings Sharing Amounts
B-1-4	Utility Earnings - Reconciliation of 2015 Utility Income to Audited EGDI Consolidated Income
B-2-1	Ontario Utility Rate Base – Comparison of 2015 Actuals to 2015 Board Approved
B-2-2	Property, Plant and Equipment Summary Statement – Average of Monthly Averages 2015 Actuals
B-2-3	Working Capital – 2015 Actuals
B-2-4	Comparison of Utility Capital Expenditures 2015 Actuals and 2015 Board Approved
B-3-1	Utility Operating Revenue 2015 Actuals
B-3-2	Comparison of Gas Sales and Transportation Volume by Rate Class 2015 Actuals to 2015 Board Approved
B-3-3	Comparison of Gas Sales and Transportation Revenue by Rate Class 2015 Actuals to 2015 Board Approved
B-3-4	Customer Meters, Volumes and Revenues by Rate Class 2015 Actuals
B-3-5	Other Operating Revenue
B-4-1	Operating Cost 2015 Actuals
B-4-2	Operating and Maintenance Expense by Department Year Ending December 2015
B-5-1	Required Rate of Return 2015 Actuals
B-5-2	Utility Income 2015 Actuals
B-5-3	Cost of Capital 2015 Actuals
C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
D-6-1	Enbridge Gas Distribution Inc. Consolidated Financial Statements December 31, 2015
D-6-2	Enbridge Gas Distribution Inc. Management's Discussion and Analysis – December 31, 2015
I.B.EGDI.BOMA.1 to 8	BOMA Interrogatories #1 to 8
I.B.EGDI.CCC.1 to 3	CCC Interrogatories #1 to 3
I.B.EGDI.CME.1 to 2	CME Interrogatories #1 to 2
I.B.EGDI.EP.1 to 2	Energy Probe Interrogatories #1 and 2
I.B.EGDI.FRPO.1 to 9	FRPO Interrogatories #1 to 9
I.B.EGDI.IGUA.1 to 4	IGUA Interrogatories #1 to 4
I.B.EGDI.SEC.1	SEC Interrogatory #1
I.B.EGDI.VECC.1 to 3	VECC Interrogatories #1 to 3
I.D.EGDI.BOMA.13-18, 20	BOMA Interrogatories #13 to 18 and 20
I.D.EGDI.CME.3 to 4	CME Interrogatories #3 to 4
I.D.EGDI.FRPO.16-18, 28	FRPO Interrogatories #16-18 and 28
I.D.EGDI.IGUA.8	IGUA Interrogatory #8
I.D.EGDI.SEC.3	SEC Interrogatory #3
I.D.EGDI.VECC.6	VECC Interrogatory #6

#### (ix) 2015 Customer Care CIS Rate Smoothing D/A (2015 CCCISRSDA)

There are no unsettled issues with respect to this account. All parties agree that the interest balance in the 2015 CCCISRSDA, which is shown in Appendix A, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance as at October 1, 2016
C-1-10	2013, 2014 and 2015 Customer Care CIS Rate Smoothing Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.IGUA.5	IGUA Interrogatory #5
I.C.EGDI.VECC.4	VECC Interrogatory #4

#### (x) 2014 Customer Care CIS Rate Smoothing D/A (2014 CCCISRSDA)

There are no unsettled issues with respect to this account. All parties agree that the interest balance in the 2014 CCCISRSDA, which is shown in Appendix A, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance as at October 1, 2016
C-1-10	2013, 2014 and 2015 Customer Care CIS Rate Smoothing Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.IGUA.5	IGUA Interrogatory #5
I.C.EGDI.VECC.4	VECC Interrogatory #4

#### (xi) 2013 Customer Care CIS Rate Smoothing D/A (2013 CCCISRSDA)

There are no unsettled issues with respect to this account. All parties agree that the interest balance in the 2013 CCCISRSDA, which is shown in Appendix A, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance as at October 1, 2016
C-1-10	2013, 2014 and 2015 Customer Care CIS Rate Smoothing Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.IGUA.5	IGUA Interrogatory #5
I.C.EGDI.VECC.4	VECC Interrogatory #4

#### (xii) 2016 Transition Impact of Accounting Changes D/A (2016 TIACDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2016 TIACDA, which is shown in Appendix A, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-1-9	2016 Transition Impact of Accounting Changes Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates

#### (xiii) 2015 Post-Retirement True-Up V/A (2015 PTUVA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 PTUVA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance as at October 1, 2016
C-1-6	2015 Post-Retirement True-Up Variance Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates

#### (xiv) 2015 Energy East Consultation Costs D/A (2015 EECCDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 EECCDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-1-12	2015 Energy East Consultation Costs Deferral Account
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates

#### (xv) 2015 Transactional Services D/A (2015 TSDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 TSDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

Enbridge agrees that it will file evidence within the 2016 ESM proceeding that addresses two items related to Storage Optimization Transactional Services: (i) the observed trends

in Storage Optimization revenues since 2010, and the underlying reasons for those trends; and (ii) the manner in which Enbridge effects a separation between Storage Optimization activities for regulated and unregulated storage operations.

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

	e Accounts Requested for Clearance at October 1, 2016 ransportation Deferral Account and 2015 Transactional Services Deferral
C-2-1 Clearance of Defe C-2-2 Derivation of Prop I.C.EGDI.STAFF.3 Board Staff Interro	

#### (xvi) 2015 Storage and Transportation D/A (2015 S&TDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 S&TDA, which is shown in Appendix A, 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:

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-1-3	2015 Storage & Transportation Deferral Account and 2015 Transactional Services Deferral
C-2-1	Account Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.FRPO.11	FRPO Interrogatory #11

#### (xvii) 2015 Unaccounted for Gas V/A (2015 UAFVA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 UAFVA, which is shown in Appendix A, 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:

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-1-4	2015 Unaccounted For Variance Account explanation
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.FRPO.13	FRPO Interrogatory #13

#### (xviii) 2015 Unabsorbed Demand Cost D/A (2015 UDCDA)

There are no unsettled issues with respect to this account. All parties agree that the principal balance in the 2015 UDCDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 3, below.

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-1-2	2015 Unabsorbed Demand Charge Deferral Account explanation
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.STAFF.1	Board Staff Interrogatory #1
I.C.EGDI.BOMA.9	BOMA Interrogatory #0
I.C.EGDI.BOMA.9	BOMA Interrogatory #9
I.C.EGDI.FRPO.10	FRPO Interrogatory #10
I.C.EGDI.SEC.2	SEC Interrogatory #2

#### 2. Other Items

The parties have agreed upon three other items, which agreement does not have a financial impact on the relief sought by Enbridge in this application but which agreement addresses issues that the parties agree are appropriate for future consideration.

#### (i) Review of Interruptible Rate options

In response to IGUA Interrogatory #1, Enbridge identified that there has been a migration away from interruptible rates to firm service and that this is expected to continue, albeit at a slower rate in future years. In response to FRPO Interrogatory #21, Enbridge indicated that it has acquired additional transportation capacity to accommodate the anticipated reduction in interruptible distribution services. Parties have requested and Enbridge has agreed that it will commence a process to consider whether there are cost-effective changes that may be made to interruptible distribution service that would make that service more attractive to customers, and thereby avoid incremental firm transportation capacity or other costs. Enbridge will present an analysis of the value that the Company would pay for the seasonal credit and will discuss with stakeholders (including large volume customers) what changes they might like to see to the interruptible program that would make it more cost effective. There is no expectation that any new rate offering would be available before 2018 at the earliest, although Enbridge will report on this initiative in its 2017 Rate Adjustment Application.

*Evidence:* The evidence in relation to this item includes the following:

I.B.EGDI.IGUA.1	IGUA Interrogatory #1
I.D.EGDI.FRPO.21	FRPO Interrogatory #21

#### (ii) Storage Optimization Transactional Services

As set out in the response to Board Staff Interrogatory #3, the net revenues received from Enbridge's Storage Optimization Transactional Services have fluctuated over the years since 2010, with the relevant amounts declining over the most recent years (from 2012 to

2015). Parties have requested and Enbridge has agreed that in its 2016 ESM Application Enbridge will file evidence about Storage Optimization Transactional Services, including (i) any trends that are apparent in respect of these revenues; and (ii) evidence detailing the separation of storage optimization responsibilities and activities as between utility and non-utility optimization storage accounts.

C-1-1Deferral & Variance Accounts Requested for Clearance at October 1, 2016C-1-32015 Storage & Transportation Deferral Account and 2015 Transactional Services Deferral<br/>AccountI.C.EGDI.STAFF.3Board Staff Interrogatory #3

#### (iii) Future Incremental Storage Capacity

In Enbridge's Gas Supply Memorandum, the Company indicates that it anticipates that it may require additional (incremental) storage capacity in the future. Parties have requested and Enbridge has agreed that before the Company develops or acquires additional storage capacity for utility or regulated gas supply purposes it will file analysis with the Board setting out the need and justification for the incremental storage.

*Evidence:* The evidence in relation to this item includes the following:

D-4-1	2015-2016 Gas Supply Plan Memorandum
I.D.EGDI.FRPO.23	FRPO Interrogatory #23

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

All parties agree that the principal balances in Enbridge's Deferral and Variance Accounts with applicable interest, as set out in Appendix A to this Settlement Proposal, will be cleared over the months of October 2016 and November 2016, in conjunction with Enbridge's October 1, 2016 QRAM Application.

The unit rates associated with the clearance of the amounts set out at columns 3 and 4 of Appendix A are set out within Appendix B to this Settlement Proposal, which reproduces the information that had been set out at Exhibit C, Tab 2, Schedule 2 (in the form as updated in response to Energy Probe Interrogatory #3, to reflect the reduction in interest costs for DSM-related accounts).

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

C-1-1	Deferral & Variance Accounts Requested for Clearance at October 1, 2016
C-2-1	Clearance of Deferral and Variance Account Balances
C-2-2	Derivation of Proposed Unit Rates
I.C.EGDI.EP.3	Energy Probe Interrogatory #3
I.C.EGDI.IGUA.6	IGUA Interrogatory #6

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

March 31, 2016     October 1, 2016       No.     Account     Account     Principal     Interest     Principal     Interest       No.     Commodity Related Accounts     (\$000's)     (\$000's)     (\$000's)     (\$000's)     (\$000's)       1     Demand Side Management V/A     2014 DSMVA     352.5     5.2     352.5       2     Demand Side Management V/A     2014 DSMVA     1391.4     3.8     -       3     Lost Revenue Adjustment Mechanism     2014 LRAM     (65.3)     (0.2)     (65.3)       4     Demand Side Management Incentive D/A     2015 DSRA     419.0     0.4     419.0       5     Deferred Rebate Account     2015 GDARIDA     7.647.2     26.0     7.647.2       5     Deferred Rebate Account     2015 GDARIDA     -     295.2     9.       6     Manufactured Gas Plant D/A     2015 GDARIDA     -     295.2     9.       9     Average Use True-Up V/A     2015 GDARIDA     -     295.2     1.     1.       10     Exatimige Sharing D/A     2016 CCCISRSDA     <				Col. 1	Col. 2	Col. 3	Col. 4
No.     Account Description     Acronym     Principal     Interest     State     S			_			Forecast for clearance at October 1, 2016	
Non Commodity Related Accounts     (\$000's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)     (\$00's)<	Line		Account				
Non Commodity Related Accounts     Non Commodity Related Accounts       1.     Demand Side Management V/A     2014 DSMVA     352.5     5.2     352.5       2.     Demand Side Management V/A     2015 DSMVA     1,391.4     3.8     -       3.     Lost Revenue Adjustment Mechanism     2014 LRAM     (65.3)     (0.2)     (65.3)       4.     Demand Side Management D/A     2014 DSMDA     7,647.2     28.0     7,647.2       5.     Deferred Rebate Account     2015 DRA     419.0     0.4     419.0       6.     Manufactured Gas Plant D/A     2015 DRA     419.0     0.4     419.0       7.     Electric Program Earnings Sharing D/A     2015 GDARIDA     -     295.2       9.     Average Use True-Up V/A     2015 BMDA     (6.450.0)     (17.7)     (6.450.0)       10.     Earnings Sharing D/A     2015 CCCISRSDA     1,124.2     11.7     -       12.     Customer Care CIS Rate Smoothing D/A     2016 CCCISRSDA     2,927.0     21.5     -       13.     Customer Care CIS Rate Smoothing D/A     2016 CCCISRSDA     4,634.9<	No.	Account Description	Acronym			· · · · · · · · · · · · · · · · · · ·	Interest
2.   Demand Side Management V/A   2015 DSMVA   1,391.4   3.8   -     3.   Lost Revenue Adjustment Mechanism   2014 LRAM   (65.3)   (0.2)   (65.3)     4.   Demand Side Management Incentive D/A   2014 DSMIDA   7,647.2   28.0   7,647.2     5.   Deferred Rebate Account   2015 DRA   419.0   0.4   419.0     6.   Manufactured Gas Plant D/A   2016 MGPDA   537.7   35.0   -     7.   Electric Program Earnings Sharing D/A   2015 GDARIDA   -   -   295.2     9.   Average Use True-Up V/A   2015 AUTUVA   (2,278.3)   (6.3)   (2,278.3)     10.   Earnings Sharing Mechanism Deferral Account   2015 CCCISRSDA   1,124.2   11.7   -     11.   Customer Care CIS Rate Smoothing D/A   2016 CCCISRSDA   2,927.0   21.5   -     12.   Customer Care CIS Rate Smoothing D/A   2016 CCISRSDA   4,634.9   34.1   -     13.   Customer Care CIS Rate Smoothing D/A   2016 TACDA   75,408.6   -   4,435.8     15.   Post-Retirement True-Up V/A   2016 CDNSADA   42,042		Non Commodity Related Accounts		(\$000's)	(\$000's)	(\$000's)	(\$000's)
3.     Lost Revenue Adjustment Mechanism     2014 LRAM     (65.3)     (0.2)     (65.3)       4.     Demand Side Management Incentive D/A     2014 DSMIDA     7,647.2     28.0     7,647.2       5.     Deferred Relate Account     2015 DRA     419.0     0.4     419.0       6.     Manufactured Gas Plant D/A     2016 MGPDA     537.7     35.0     -       7.     Electric Program Earnings Sharing D/A     2015 EPESDA     (59.3)     (0.2)     (59.3)       8.     Gas Distribution Access Rule Impact D/A     2015 EDESDA     (59.3)     (6.3)     (2,278.3)       10.     Earnings Sharing Mechanism Deferral Account     2015 AUTUVA     (2,278.3)     (6.3)     (2,278.3)       10.     Earnings Sharing Mechanism Deferral Account     2015 CCCISRSDA     1,124.2     11.7     -       12.     Customer Care CIS Rate Smoothing D/A     2014 CCCISRSDA     2,927.0     21.5     -       13.     Customer Care CIS Rate Smoothing D/A     2014 CCCISRSDA     4,634.9     34.1     -       14.     Transition Impact of Accounting Changes D/A     2016 TACDA	1.	Demand Side Management V/A	2014 DSMVA	352.5	5.2	352.5	6.1
4. Demand Side Management Incentive D/A   2014 DSMIDA   7,647.2   28.0   7,647.2     5. Deferred Rebate Account   2015 DRA   419.0   0.4   419.0     6. Manufactured Gas Plant D/A   2016 MGPDA   537.7   35.0   -     7. Electric Program Earnings Sharing D/A   2015 EPESDA   (59.3)   (0.2)   (59.3)     8. Gas Distribution Access Rule Impact D/A   2015 GDARIDA   -   -   295.2     9. Average Use Tue-Up V/A   2015 CCCISRSDA   (1.77.7)   (6.450.0)   (17.77)   (6.450.0)     11. Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   1.124.2   11.7   -   -     12. Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   2.927.0   21.5   -   -     13. Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   4,634.9   34.1   -   -     14. Transition Impact of Accounting Changes D/A   2016 TACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 GDNSADA   42,042.2   -   -   -     16. Constant Dollar Net Salvage Adjustment D/A   2016 GEEIDA   127,036.7   99.4   3,574.2 </td <td>2.</td> <td>Demand Side Management V/A</td> <td>2015 DSMVA</td> <td>1,391.4</td> <td>3.8</td> <td>-</td> <td>-</td>	2.	Demand Side Management V/A	2015 DSMVA	1,391.4	3.8	-	-
4. Demand Side Management Incentive D/A   2014 DSMIDA   7,647.2   28.0   7,647.2     5. Deferred Rebate Account   2015 DRA   419.0   0.4   419.0     6. Manufactured Gas Plant D/A   2016 MGPDA   537.7   35.0   -     7. Electric Program Earnings Sharing D/A   2015 EPESDA   (59.3)   (0.2)   (59.3)     8. Gas Distribution Access Rule Impact D/A   2015 GDARIDA   -   -   295.2     9. Average Use Tue-Up V/A   2015 CCCISRSDA   (1.77.7)   (6.450.0)   (17.7)   (6.450.0)     10. Earnings Sharing Mechanism Deferral Account   2015 CCCISRSDA   1,124.2   11.7   -   -     12. Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,292.7   21.5   -   -     13. Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   4,634.9   34.1   -   -   -     14. Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -   -	3.	Lost Revenue Adjustment Mechanism	2014 LRAM	(65.3)	(0.2)	(65.3)	(0.5)
6. Manufactured Gas Plant D/A   2016 MGPDA   537.7   35.0   -     7. Electric Program Earnings Sharing D/A   2015 EPESDA   (59.3)   (0.2)   (59.3)     8. Gas Distribution Access Rule Impact D/A   2015 GDARIDA   -   -   295.2     9. Average Use True-Up V/A   2015 AUTUVA   (2.278.3)   (6.3)   (2.278.3)     10. Earnings Sharing Mechanism Deferral Account   2015 ESMDA   (6,450.0)   (17.7)   (6,450.0)     11. Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12. Customer Care CIS Rate Smoothing D/A   2013 CCCISRSDA   4,634.9   34.1   -     13. Customer Care CIS Rate Smoothing D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 CDNSADA   42,042.2   -   -     17. Energy East Consultation Costs D/A   2015 EECCDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2015 ECCDA   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA	4.	Demand Side Management Incentive D/A	2014 DSMIDA			7,647.2	49.0 <sup>´</sup>
7.   Electric Program Earnings Sharing D/A   2015 EPESDA   (59.3)   (0.2)   (59.3)     8.   Gas Distribution Access Rule Impact D/A   2015 GDARIDA   -   -   295.2     9.   Average Use True-Up V/A   2015 AUTUVA   (2,278.3)   (6.3)   (2,278.3)     10.   Earnings Sharing Mechanism Deferral Account   2015 SAUTUVA   (2,278.3)   (6.450.0)     11.   Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12.   Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   2,927.0   21.5   -     13.   Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   4,634.9   34.1   -     14.   Transition Impact of Accounting Changes D/A   2015 PTUVA   (880.1)   (17.0)   (880.1)     15.   Post-Retirement True-Up V/A   2016 TMcDDA   75,408.6   -   4,435.8     15.   Post-Retirement True-Up V/A   2016 CDNSADA   42,042.2   -   -     16.   Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17.   Energy East Consultation Costs D/A <td>5.</td> <td>Deferred Rebate Account</td> <td>2015 DRA</td> <td>419.0</td> <td>0.4</td> <td>419.0</td> <td>2.8</td>	5.	Deferred Rebate Account	2015 DRA	419.0	0.4	419.0	2.8
7.   Electric Program Earnings Sharing D/A   2015 EPESDA   (59.3)   (0.2)   (59.3)     8.   Gas Distribution Access Rule Impact D/A   2015 GDARIDA   -   -   295.2     9.   Average Use True-Up V/A   2015 AUTUVA   (2,278.3)   (6.3)   (2,278.3)     10.   Earnings Sharing Mechanism Deferral Account   2015 SAUTUVA   (2,278.3)   (6.450.0)     11.   Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12.   Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   2,927.0   21.5   -     13.   Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   4,634.9   34.1   -     14.   Transition Impact of Accounting Changes D/A   2015 PTUVA   (880.1)   (17.0)   (880.1)     15.   Post-Retirement True-Up V/A   2016 TMcDDA   75,408.6   -   4,435.8     15.   Post-Retirement True-Up V/A   2016 CDNSADA   42,042.2   -   -     16.   Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17.   Energy East Consultation Costs D/A <td>6.</td> <td>Manufactured Gas Plant D/A</td> <td>2016 MGPDA</td> <td>537.7</td> <td>35.0</td> <td>-</td> <td>-</td>	6.	Manufactured Gas Plant D/A	2016 MGPDA	537.7	35.0	-	-
8. Gas Distribution Access Rule Impact D/A   2015 GDARIDA   -   -   295.2     9. Average Use True-Up V/A   2015 AUTUVA   (2,278.3)   (6.3)   (2,278.3)     10. Earnings Sharing Mechanism Deferral Account   2015 ESMDA   (6,450.0)   (17.7)   (6,450.0)     11. Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12. Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   4,634.9   34.1   -     13. Customer Care CIS Rate Smoothing D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 TIACDA   75,408.6   -   -   -     14. Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 CDNSADA   42,042.2   -   -   -     16. Constant Dollar Net Salvage Adjustment D/A   2016 GDEIDA   127,036.7   99.4   3,574.2     17. Energy East Consultation Costs D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     20. Transactional Services D/A   2015 S&TDA   4,771.4   46.0   4,771.4     20. Tra	7.	Electric Program Earnings Sharing D/A		(59.3)	(0.2)	(59.3)	(0.8)
10.   Earnings Sharing Mechanism Deferral Account   2015 ESMDA   (6,450.0)   (17.7)   (6,450.0)     11.   Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12.   Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   2,927.0   21.5   -     13.   Customer Care CIS Rate Smoothing D/A   2013 CCCISRSDA   4,634.9   34.1   -     14.   Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15.   Post-Retirement True-Up V/A   2016 TIACDA   75,408.6   -   4,435.8     15.   Post-Retirement True-Up V/A   2016 CDNSADA   42,042.2   -   -     16.   Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17.   Energy East Consultation Costs D/A   2015 EECCDA   157.5   0.7   157.5     18.   Greenhouse Gas Emissions Impact D/A   2015 GGEIDA   127,036.7   99.4   3,574.2     20.   Transactional Services D/A   2015 S&TDA   (9,074.8)   (74.9)   (9,074.8)     21.   Storage and Tr	8.		2015 GDARIDA	· ,	. ,		-
10. Earnings Sharing Mechanism Deferral Account   2015 ESMDA   (6,450.0)   (17.7)   (6,450.0)     11. Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12. Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   2,927.0   21.5   -     13. Customer Care CIS Rate Smoothing D/A   2013 CCCISRSDA   4,634.9   34.1   -     14. Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2016 CDNSADA   42,042.2   -   -     16. Constant Dollar Net Salvage Adjustment D/A   2016 GEEIDA   127.5   0.4   -     17. Energy East Consultation Costs D/A   2016 GGEIDA   127.5   0.4   -     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     20. Transactional Services D/A   2015 S&TDA   4,771.4   46.0   4,771.4     20. Transactional Services D/A   2015 UAFVA   1,	9.	•	2015 AUTUVA	(2,278.3)	(6.3)	(2,278.3)	(18.9)
11.   Customer Care CIS Rate Smoothing D/A   2015 CCCISRSDA   1,124.2   11.7   -     12.   Customer Care CIS Rate Smoothing D/A   2014 CCCISRSDA   2,927.0   21.5   -     13.   Customer Care CIS Rate Smoothing D/A   2013 CCCISRSDA   4,634.9   34.1   -     14.   Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15.   Post-Retirement True-Up V/A   2016 TIACDA   75,408.6   -   4,435.8     16.   Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17.   Energy East Consultation Costs D/A   2016 GGEIDA   157.5   0.7   157.5     18.   Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127,036.7   99.4   3,574.2     Commodity Related Accounts     20.   Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21.   Storage and Transportation D/A   2015 S&TDA   4,771.4   46.0   4,771.4     20.   Transactional Services D/A   2015 UDCDA   65,834.3   432.4   65,834.3	10.		2015 ESMDA	,	(17.7)	(6,450.0)	(53.1)
13. Customer Care CIS Rate Smoothing D/A   2013 CCCISRSDA   4,634.9   34.1   -     14. Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2015 PTUVA   (880.1)   (17.0)   (880.1)     16. Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17. Energy East Consultation Costs D/A   2016 GGEIDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127,036.7   99.4   3,574.2     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 UDCDA   65,834.3   432.4   65,834.3     23. Unabsorbed Demand Cost D/A   2015 UDCDA   62,833.8   408.7   62,833.8	11.	Customer Care CIS Rate Smoothing D/A	2015 CCCISRSDA	1,124.2	11.7	-	20.1
13. Customer Care CIS Rate Smoothing D/A   2013 CCCISRSDA   4,634.9   34.1   -     14. Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2015 PTUVA   (880.1)   (17.0)   (880.1)     16. Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17. Energy East Consultation Costs D/A   2016 GGEIDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127,036.7   99.4   3,574.2     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 UDCDA   65,834.3   432.4   65,834.3     23. Unabsorbed Demand Cost D/A   2015 UDCDA   62,833.8   408.7   62,833.8	12.	Customer Care CIS Rate Smoothing D/A	2014 CCCISRSDA	2,927.0	21.5	-	43.1
14. Transition Impact of Accounting Changes D/A   2016 TIACDA   75,408.6   -   4,435.8     15. Post-Retirement True-Up V/A   2015 PTUVA   (880.1)   (17.0)   (880.1)     16. Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17. Energy East Consultation Costs D/A   2015 EECCDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127.036.7   99.4   3,574.2     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8   62,833.8	13.	•		· ·	34.1	-	68.1
15. Post-Retirement True-Up V/A   2015 PTUVA   (880.1)   (17.0)   (880.1)     16. Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17. Energy East Consultation Costs D/A   2015 EECCDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127,036.7   99.4   3,574.2     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8	14.	•	2016 TIACDA	75,408.6	-	4,435.8	-
16. Constant Dollar Net Salvage Adjustment D/A   2016 CDNSADA   42,042.2   -   -     17. Energy East Consultation Costs D/A   2015 EECCDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127.036.7   99.4   3,574.2     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8			2015 PTUVA		(17.0)	(880.1)	(21.8)
17. Energy East Consultation Costs D/A   2015 EECCDA   157.5   0.7   157.5     18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127.5   0.4   -     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     Commodity Related Accounts     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 UDCDA   4,771.4   46.0   4,771.4     22. Unaccounted for Gas V/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8	16.		2016 CDNSADA	· · · ·	( )	( )	-
18. Greenhouse Gas Emissions Impact D/A   2016 GGEIDA   127.5   0.4   -     19. Total non commodity Related Accounts   127,036.7   99.4   3,574.2     Commodity Related Accounts     20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 S&TDA   4,771.4   46.0   4,771.4     22. Unaccounted for Gas V/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8				,	0.7	157.5	1.3
Commodity Related Accounts       20. Transactional Services D/A     2015 TSDA     (9,074.8)     (74.9)     (9,074.8)       21. Storage and Transportation D/A     2015 S&TDA     4,771.4     46.0     4,771.4       22. Unaccounted for Gas V/A     2015 UAFVA     1,302.9     5.2     1,302.9       23. Unabsorbed Demand Cost D/A     2015 UDCDA     65,834.3     432.4     65,834.3       24. Total commodity related accounts     62,833.8     408.7     62,833.8	18.	6,	2016 GGEIDA	127.5	0.4		-
20. Transactional Services D/A   2015 TSDA   (9,074.8)   (74.9)   (9,074.8)     21. Storage and Transportation D/A   2015 S&TDA   4,771.4   46.0   4,771.4     22. Unaccounted for Gas V/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8	19.	Total non commodity Related Accounts	-	127,036.7	99.4	3,574.2	95.4
21. Storage and Transportation D/A   2015 S&TDA   4,771.4   46.0   4,771.4     22. Unaccounted for Gas V/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8		Commodity Related Accounts					
22. Unaccounted for Gas V/A   2015 UAFVA   1,302.9   5.2   1,302.9     23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8	20.	Transactional Services D/A	2015 TSDA	(9,074.8)	(74.9)	(9,074.8)	(124.7)
23. Unabsorbed Demand Cost D/A   2015 UDCDA   65,834.3   432.4   65,834.3     24. Total commodity related accounts   62,833.8   408.7   62,833.8	21.	Storage and Transportation D/A	2015 S&TDA	4,771.4	46.0	4,771.4	72.4
24. Total commodity related accounts     62,833.8     408.7     62,833.8	22.	Unaccounted for Gas V/A	2015 UAFVA	1,302.9	5.2	1,302.9	12.4
	23.	Unabsorbed Demand Cost D/A	2015 UDCDA	65,834.3	432.4	65,834.3	794.2
25 Total Deferral and Variance Accounts 189 870 5 508 1 66 408 0	24.	Total commodity related accounts	-	62,833.8	408.7	62,833.8	754.3
	25.	Total Deferral and Variance Accounts	_	189,870.5	508.1	66,408.0	849.7

#### UNIT RATE AND TYPE OF SERVICE: CLEARING IN OCTOBER And NOVEMBER 2016

		COL.1	COL. 2 October	COL. 3 November
			Unit Rate	Unit Rate
		(9)		
Bundled Serv				
RATE1	- SYSTEM SALES	0.8927	0.4463	0.4463
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.9863	0.4931	0.4931
	- WESTERN T-SERVICE	0.8927	0.4463	0.4463
RATE6	- SYSTEM SALES	0.4661	0.2331	0.2331
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.5597	0.2799	0.2799
	- WESTERN T-SERVICE	0.4661	0.2331	0.2331
RATE 9	- SY STEM SALES	(0.6789)	(0.3394)	(0.3394)
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.5853)	(0.2926)	(0.2926)
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000
RATE 100	- SY STEM SALES	0.4984	0.2492	0.2492
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000
	- WESTERN T-SERVICE	0.4984	0.2492	0.2492
RATE 110	- SYSTEM SALES	(0.0508)	(0.0254)	(0.0254)
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0428	0.0214	0.0214
	- WESTERN T-SERVICE	(0.0508)	(0.0254)	(0.0254)
RATE 115	- SYSTEM SALES	0.0000	0.0000	0.0000
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0517)	(0.0259)	(0.0259)
	- WESTERN T-SERVICE	(0.1453)	(0.0727)	(0.0727)
RATE 135	- SYSTEM SALES	(0.1744)	(0.0872)	(0.0872)
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.0809)	(0.0404)	(0.0404)
	- WESTERN T-SERVICE	(0.1744)	(0.0872)	(0.0872)
RATE 145	- SY STEM SALES	(1.2751)	(0.6375)	(0.6375)
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(1.1815)	(0.5907)	(0.5907)
	- WESTERN T-SERVICE	(1.2751)	(0.6375)	(0.6375)
RATE 170	- SY STEM SALES	(0.3706)	(0.1853)	(0.1853)
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(0.2770)	(0.1385)	(0.1385)
	- WESTERN T-SERVICE	(0.3706)	(0.1853)	(0.1853)
RATE 200	- SYSTEM SALES	0.2881	0.1440	0.1440
	- BUY/SELL	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3817	0.1908	0.1908
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000
Unbundled Se	ervices:			
RATE 125	- All	(0.1707)	(0.0853)	(0.0853)
	- Customer-specific (\$)	\$0		
RATE 300	- All	(2.6363)	(1.3182)	(1.3182)

## Determination of Balances to be Cleared from the 2015 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	(9,074.8)	(124.7)	(9,199.5)
2.	UNACCOUNTED FOR GAS V/A	1,302.9	12.4	1,315.3
3.	STORAGE AND TRANSPORTATION D/A	4,771.4	72.4	4,843.8
4.	DEFERRED REBATE ACCOUNT	419.0	2.8	421.8
5.	DEMAND SIDE MANAGEMENT 2014	352.5	6.1	358.6
6.	LOST REVENUE ADJ MECHANISM 2014	(65.3)	(0.5)	(65.8)
7.	DEMAND SIDE MANAGEMENT INCENTIVE 2014	7,647.2	49.0	7,696.2
9.	ELECTRIC PROGRAM EARNINGS SHARING	(59.3)	(0.8)	(60.1)
10.	GAS DISTRIBUTION ACCESS RULE D/A 2015	295.2	0.0	295.2
11.	AVERAGE USE TRUE-UP V/A	(2,278.3)	(18.9)	(2,297.2)
12.	POST-RETIREMENT TRUE-UP V/A	(880.1)	(21.8)	(901.9)
13.	2015 CUSTOMER CARE CIS RATE SMOOTHING D/A		20.1	20.1
14.	2014 CUSTOMER CARE CIS RATE SMOOTHING D/A		43.1	43.1
15.	2013 CUSTOMER CARE CIS RATE SMOOTHING D/A		68.1	68.1
16.	ENERGY EAST CONSULTATIONS	157.5	1.3	158.8
17.	UNABSORBED DEMAND COST D/A	65,834.3	794.2	66,628.5
19.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8		4,435.8
20.	EARNINGS SHARING MECHANISM	(6,450.0)	(53.1)	(6,503.1)
21.	TOTAL	66,408.0	849.7	67,257.7

#### Classification and Allocation of Deferral and Variance Account Balances

Image: state     TUTAL TUTAL TUTAL (000)     TUTAL (000)     TUTAL (000)     TUTAL (000)     TUTAL (000)     DUXC (000)     DUXC (000)			COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
DAL     TOTAL     AND WOT     SALE     DELVERED     PRACE     RABELTY     CARDIN     DEVEL     CURTOR     CONTO     CURTOR     CONTO     CURTOR									DISTRIBUTION			
CLASSRCATION     (\$500)     (			τοται				SPACE			DIRECT		
PVX:	140.											
1.1   COMODIV   -   -     1.3   SESONUL DEGRETIANCING   -   -     1.3   RESONUL DEGRETIANCING   -   -     1.4   TRANSPERTATION TOLLS   -   -     1.5   CURTALIANT REVISE   -   -     1.6   REPERT COMODINCT   -   -   -     1.7   NUMITON ADUSTNEHT   -   -   -   -     1.7   NUMITON ADUSTNEHT   -   -   -   -   -     1.7   NUMITON ADUSTNEHT   -   -   -   -   -   -     1.7   NUMITON ADUSTNEHT   -		CLASSIFICATION										
12   SEASONL REAVELOD BULANCES   -     13   SEASONL REAVELOD BULANCES   -     14   TAURGENTATION TOLLS   -     15   REAVELOLATION TOLLS   -     16   REGE 2000 DESCT ALLOCATION   -     17   NUMPTORY ADJISTNEYT   -     18   TAURSECTION TOLLS   -     17   NUMPTORY ADJISTNEYT   -     18   TAURSECTION TOLLS   -     19   TAURSECTION TOLLS   (8,199.)     10   TAURSECTION TOLLS   -     11   TAURSECTION TOLLS   -     12   UNACCOUNT ADDITAL   4818.8     12   SEGENAL COLON TOLLS   -     14   DEFINED REATE ACCOUNT   4718.8     15   DEMANG SERVITATION DIA   4818.8     16   LEGTRO FROMAL SERVICES DIA   (06.1)     17   DEMANG SERVITATION DIA   4818.8     18   DEMANG SERVITATION DIA   20.1     19   DEMANG SERVITATION DIA   20.1     10   GAS DETRIBUNCACESS RULE DIA DISS   20.1     10   DESTROMETRINT ACCESS RULE DIA DISS		PGVA:										
13   SHOAML DECRETINATION TOLLS   -     15   CAPALLERY REVENE   -     16   REPER 2000 BETAILLOADN   -     17   NUMBORY ADJUSTNEMT   -     17   NUMBORY ADJUSTNEMT   -     1   -   -     1   -   -     2   UNACCOUNTED FOR GAS V/A   1.315.3     3.   STOMAGE AND TRANSPORTATION DIA   4.848.8     3.   STOMAGE AND TRANSPORTATION DIA   4.848.8     4.   0.001   -     5.   DEGRETINE REVENT   -     6.   LOST REVENDER TALCOUNT   42.18     5.   DEGRETINE REVENT   -     6.   LOST REVENDER AD REVENDER TALE   -     7.   DEGRADE REVENDER AD REVENDER AD REVENDER AD REVENDER TALE   -     7.   DEGRADE REVENDER AD REVEND			-		-							
14   TANSPORTATION TOLIS   -	1.2	SEASONAL PEAKING-LOAD BALANCING	-					-				
15   CATALLER TENTANE   -   -     15   REFERCION DEPERTAL LOCATION   -   -     17   NUMIDISY ADUSTINENT   -   -   -     17   NUMIDISY ADUSTINENT   -   -   -   -     17   TRANSACTIONAL SERVICES DIA   (9,199-5)   (8,841.4)   (129.6)   (228.5)     18   CONTROL SERVICE AND TRANSPORTATION DIA   44543   -	1.3	SEASONAL DISCRETIONARY-LOAD BALANCING	-				-					
16   REER C 2000 FREECT ALLCGATION   -     17   NUMSTORY ALLCGATION   -     18   REER C 2000 FREECT ALLCGATION   -     19   TRANSACTIONAL SERVICES DIA   (9,195.5)   (8,641.4)   (128.6)   (227.5)     2.   URACCOUNTED FOR GAS VIA   1,315.3   1,731.5   3,000.3     3.   STORAGE AND TRANSPORTATION DIA   4,443.8   421.8   386.6     5.   DEMAND SIGNE AND MECHANISMS 2014   7,665.2   388.6   66.63.0     7.   DEMAND SIGNE MANDERMENT 2014   386.6   296.2   296.2     10   GAS DISTRUTION ACCESS RULE DA 2015   296.2   296.2   296.2     10   GAS DISTRUTION ACCESS RULE DA 2015   296.2   296.2   296.2     10   GAS DISTRUTION ACCESS RULE DA 2015   296.2   296.2   296.2     10   GAS DISTRUTION ACCESS RULE DA 2015   296.2   297.2   201.1     11   AVERSONE URADUS PRINCIPUTE 201   201.1   451.1   451.1     15   2015 CUNTING CARCE CIS RATE SMOOTING DA   66.1   66.625.5   66.625.5     11   URASONERD DEMAND COST DIA <td< th=""><th>1.4</th><th></th><th>-</th><th>-</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>	1.4		-	-								
1.1   NUMPROPY ADJESTMENT   -     1.   TRANSACTIONAL SERVICES DIA   (0.199.5)   (0.841.4)   (129.6)   (228.5)     2.   UNACCOUNTED FOR GAS VIA   1.315.3   1.315.3     3.   STORAGE AND TRANSPORTATION DIA   4.848.8   1.733.5   3.000.3     4.   DEFERSE DEATE ACCOUNT   4.418.8   1.733.5   3.000.3     5.   DEMAND SICE MANAGENEMT 2014   358.6   358.6   (65.6)     7.   DEMAND SICE MANAGENEMT 2014   7.66.2   (65.6)   (60.1)     0.   GAS DET REVENUE ADJ MECHANISK SHARINO   (00.1)   205.7   (262.7)     10.   GAS DET REVENUE ACCA 2015   205.2   (21.9)   (21.9)     11.   RATE SINCOTINND DIA   20.1   (21.9)   (21.9)   (21.9)     12.   POST-RETIREIONT TRUE UVIA   (201.9)   (21.9)   (21.9)   (21.9)   (21.9)     13.   201.0 CATOMER CARE CIS RATE SMOOTHING DIA   20.1   (20.1)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)   (21.9)			-					-		•		
1.     .			-							-		
1.   TRANSACTIONAL SERVICES DA   (0,199.5)   (0,841.4)   (128.6)   (228.5)     2.   UAACCOUNTE POR AS VIA   1.315.3   1.753.5   3.090.3     3.   STORAGE AND TRANSPORTATION DIA   4.443.8   1.753.5   3.090.3     4.   DEFRED PERTE ACCOUNT   421.8   421.8   1     5.   DEMANGE MANAGEMERT 2014   358.6   1   358.6   1     6.   LOST REVENE AN MECHANSSM 2014   (65.8)   7.686.2   7.686.2   1     9.   ELECTRIC PROGRAM EARNINGS SHARING   (60.1)   1   1   225.2   1   226.1     10.   GAS DISTRIBUTION ACCESS RULE DA 2015   226.2   226.1   20.1   1     11.   AVERAGE URGE PUAL   (001.9)   1   20.1   1   1     12.   DIST-RETIREMENT TURLUP VIA   (001.9)   1   1   43.1     13.   SIG USTOMER CARE IS RATE SMOOTHING DA   68.1   1   1     13.   DIST-RETIONINA COST DA   66.620.5   -   -   4.435.8     14.   DIST-RETIONIND IA ASI.   1650.8   -   - <th></th> <th>INVENTORY ADJUSTMENT</th> <th></th>		INVENTORY ADJUSTMENT										
2     UNACCOUNTED FOR GAS V/A     1,315.3     1,315.3       3.     STORAGE AND TRANSPORTATION DA     4,84.8     1,733.5     3,090.3       4     DEFERRENCE REATE ACCOUNT     4,48.8     1,733.5     3,090.3       5     DEMAND SDEE MAN GREHT 2014     358.6     255.6     1,753.5     3,090.3       6     LOST REVENE ADJ MECHANSM 2014     (66.8)     7,666.2     7,666.2     (65.8)       7     DEMAND SDE MAN GREHT NETWY 2014     7,666.2     7,666.2     295.2     (60.1)       10     GAS DISTIBUTION ACCESS RULE DIA 2015     295.2     295.2     (60.1)     (201.9)       11     AVERAGE USE TRACE VA     (200.9)     201.4     (201.9)     (201.9)       12     POST RETINELED VIA     (80.1)     43.1     (80.1)     (80.1)       13     2015 CUSTOMER CARE CIS RATE SMOOTHING DIA     43.1     (43.1)     (43.1)       14     2014 CUSTOMER CARE CIS RATE SMOOTHING DIA     43.1     (43.5)     (6.602.5)       14     DERMEN BECHANDE COST DIA     66.602.5     -     4.455.8       15	1.		-	-	-	-	-	-	-	-	-	-
3.   STORAGE AND TRANSPORTATION DIA   4,4943.8   1,733.5   3,803.3     4.   DEFERRED REBATE ACCOUNT   421.8   421.8     5.   DEFARMO SIGE MAAGERINET 2014   656.8   358.6     6.   LOST REVENE ADJ MECHANSM 2014   (65.8)   7.     7.   DEMAND SIDE MAAGERINET TICENTY 2014   7,086.2   7.086.2     8.   LOST REVENE ADJ MECHANSMS SHARINO   (60.1)     10.   GAS DISTRIBUTION ACCESS RULE DIA 2015   295.2   285.2     11.   AVERAGE USE TRUE UP VIA   (2,207.2)   (2,207.2)     12.   POST-REINTERMENT TRUE-UP VIA   (2,207.2)   (2,207.2)     13.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     14.   2014 CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     15.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     15.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     15.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     16.   DIRROY EAST CONSULTATIONS   158.8   158.8     17.   UNABSORED DEMAND MECHANSM   (6,503.1)     18.   CATAL   C,2257.7   (6,682	1.	TRANSACTIONAL SERVICES D/A	(9,199.5)	(8,841.4)			(129.6)	(228.5)				
3.   STORAGE AND TRANSPORTATION DIA   4,4943.8   1,733.5   3,803.3     4.   DEFERRED REBATE ACCOUNT   421.8   421.8     5.   DEFARMO SIGE MAAGERINET 2014   656.8   358.6     6.   LOST REVENE ADJ MECHANSM 2014   (65.8)   7.     7.   DEMAND SIDE MAAGERINET TICENTY 2014   7,086.2   7.086.2     8.   LOST REVENE ADJ MECHANSMS SHARINO   (60.1)     10.   GAS DISTRIBUTION ACCESS RULE DIA 2015   295.2   285.2     11.   AVERAGE USE TRUE UP VIA   (2,207.2)   (2,207.2)     12.   POST-REINTERMENT TRUE-UP VIA   (2,207.2)   (2,207.2)     13.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     14.   2014 CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     15.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     15.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     15.   DISI CUSTOMER CARE ISS RATE SMOOTHING DA   43.1     16.   DIRROY EAST CONSULTATIONS   158.8   158.8     17.   UNABSORED DEMAND MECHANSM   (6,503.1)     18.   CATAL   C,2257.7   (6,682	2.	UNACCOUNTED FOR GAS V/A	1.315.3			1.315.3						
4.   DEFENSE REBATE ACCOUNT   421.8     5.   DEMANG SIDE MANAGEMENT 2014   383.6     6.   LOST REVIDEAD METANENSM 2014   666.3     7.   DEMANG SIDE MANAGEMENT 2014   7,896.2   7,896.2     9.   LECTINC PROGRAM EARNINGS SHARING   (60.1)   7,896.2   295.2     10.   GAS DISTINUTON ACCESS RULE DA 2015   295.2   295.2     11.   AVERAGE USE TRUE-UV /A   (2.297.2)   (2.297.2)     12.   POST-RETIREMENT TRUE-UP VIA   (2.019.9)     13.   2015 CUSTOMER CARE CIS RATE SMOOTHING DA   20.1     14.   CUSTOMER CARE CIS RATE SMOOTHING DA   68.1     15.   2013 CUSTOMER CARE CIS RATE SMOOTHING DA   68.1     16.   EMERGY EAST CONSULT ATION   158.8     17.   UNABSORED DEMANG COST DA   66.622.5     17.   TOTAL   67.257.7   (6.682.6)   -   1.737.1   1.62.9   69.480.3   -   5691.8   426.5   (3.023.2)     17.   TOTAL   67.257.7   (6.682.6)   -   1.737.1   1.62.9   69.480.3   -   5691.8   426.5   (3.023.2) <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>1.753.5</th> <th>3.090.3</th> <th></th> <th></th> <th></th> <th></th>							1.753.5	3.090.3				
5.   DBAAD SIDE MANGEMENT 2014   358.6   336.6     6.   LOST REVENUE AU MECHANSM 2014   (66.5)   (66.5)     7.   DBAAD SIDE MANGEMENT INCENTIVE 2014   7.696.2   (66.1)     9.   BLECTRIC PROGRAM EARINGS SHARING   (60.1)   295.2   (2.297.2)     10.   AAS DISTINUITON ACCESS RULE DA 2015   265.2   (2.297.2)   (2.297.2)     12.   POST-RETIREMENT TRUE-UP VIA   (20.1)   (2.297.2)   (2.297.2)   (2.297.2)     13.   2015 CUSTOME CARE OS RATE SMOOTHING DIA   0.0.1   0.0.1   0.0.1   0.0.1     14.   2015 CUSTOME CARE OS RATE SMOOTHING DIA   66.1   0.0.1   0.0.1   0.0.1     15.   2013 CUSTOME CARE OS TARTE SMOOTHING DIA   66.31   0.0.1   0.0.1   0.0.1     16.   INROY E SAT CONSULTATION   158.8   158.8   0.0.1   0.0.1   0.0.1     17.   INAL   67.257.7   (6.692.6)   -   1.737.1   1.62.9   69.40.3   -   5.691.8   428.5   (3.02.3)     17.   INTAL   67.257.7   (6.692.6)   -   1.737.1   1.62.9   69.						421.9	1,100.0	0,000.0				
6.   LOST REVENUE ADJ MECHANISM 2014   (66.8)     7.   DEMAND SIDE MANGGMENT INCENTIVE 2014   7.696.2   7.696.2     8.   ELECTRIC PROGRAM EARNINGS SHARING   (60.1)   295.2   295.2     10.   GAS BISTIBULION ACCESS RULE DA 2015   295.2   295.2   201.2     11.   AVERAGE USET TRUE OF VIA   (2.297.2)   (2.297.2)   (90.19)     12.   POST-RET REMONT TRUE OF VIA   20.1   20.1   43.1     15.   2013 CUSTOMER CARE CIS RATE SMOOTHING DA   43.1   43.1   43.1     15.   2013 CUSTOMER CARE CIS RATE SMOOTHING DA   68.1   -   -   43.3     16.   INERVEY PAST CONSULTATIONS   168.8   158.8   -   -   -   4.435.8     16.   INERVEY PAST CONSULTATIONS   168.03   -   -   -   4.435.8     17.   UNASSORBED DEMAND COST DIA   66.628.5   -   1.737.1   1.62.39   68.49.03   -   5.691.8   4.26.5   (3.022.3)     17.   TOTAL   67.257.7   (8.692.6)   -   1.737.1   1.62.39   68.49.03   -   5.691.8						421.0				050.0		
7.   DEMAND SIDE MANAGEMENT INCENTIVE 2014   7,696.2   (60.1)     9.   ELECTRC PROGRAM EARINGS SHARING   (60.1)   (60.1)     10.   GAS DISTRIBUTION ACCESS RULE DA 2015   295.2   295.2     11.   AVERAGE USE TRUE UP VIA   (2.297.2)   (2.297.2)     12.   POST-RETIREMENT TRUE-UP VIA   (901.9)   20.1   43.1     13.   2015 CUSTOMER CARE CIS RATE SMOOTHING D/A   43.1   43.1     15.   2013 CUSTOMER CARE CIS RATE SMOOTHING D/A   43.1   43.1     16.   EMERCY EAST CONSULT ATIONS   158.8   158.8   -   -     17.   UNABSORED DEM AND COST D/A   66,628.5   66,628.5   -   4,435.8     20.   EARNINGS SHARING MECHANSM   (6,503.1)   -   -   4,435.8     20.   EARNINGS SHARING MECHANSM   (6,503.1)   -   -   4,435.8     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,029.2)     11.   RATE 1   44,857.7   (4,446.5)   -   7,055   767.7   29,												
9.     ELECTRIC PROGRAM EARNING (60.1)     (60.1)       10.     GAS DISTRIBUTION ACCESS RULE 10/2015     295.2     295.2       11.     AVERAGE USE TRUE UP VIA     (2.297.2)     (2.297.2)     (90.19)       12.     POST-REIREMINT RUG-UP VIA     (20.19)     20.1     43.1     43.1     43.1     43.1     43.1     43.1     43.1     43.1     43.1     43.1     66.1     66.1     66.28.5     66.528.5     66.528.5     66.528.5     66.528.5     66.528.5     66.503.1     66.503.1     65.503.1			. ,							. ,		
10   GAS DISTRIBUTION ACCESS RULE DA 2015   295.2   295.2     11.   AVERAGE USE TRUE-UP VIA   (2,297.2)   (2,297.2)     12.   POST-RETIREMENT TRUE-UP VIA   (901.9)   (2,297.2)     13.   2015 CUSTOMER CACRE IS RATE SMOOTHING DA   20.1   (2,297.2)     14.   2014 CUSTOMER CACRE IS RATE SMOOTHING DA   43.1   43.1     15.   2013 CUSTOMER CACRE IS RATE SMOOTHING DA   68.1   68.1     16.   BHERGY EAST CONSULTATIONS   158.8   158.8   -     17.   UNABSORED DEM AND COST DA   66.628.5   -   4,435.8     20.   EARNINGS SHARING MECHANSM   (6,503.1)   -   -   4,435.8     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,62.9   69.490.3   -   5,691.8   42.65   (3,029.3)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,62.9   69.490.3   -   5,691.8   42.65   (3,029.3)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,62.9   69.490.3   -   0,0   (2,041.1										7,696.2		
11.   AVERAGE USE TRUE-UP VIA   (2,297,2)   (2,297,2)   (901-9)     12.   POST-RETIREMENT TRUE-UP VIA   (901-9)   (901-9)     13.   2015 CUSTOMER CARE CIS RATE SMOOTHING DIA   20.1   20.1     14.   2014 CUSTOMER CARE CIS RATE SMOOTHING DIA   43.1   43.1     15.   2013 CUSTOMER CARE CIS RATE SMOOTHING DIA   68.1   68.1     16.   BHERGY EAST CONSULTATIONS   158.8   158.8   -     17.   UNABSORBE DEMAINO COST DIA   66.628.5   -   4.435.8     20.   EARNINGS SHARING MECHANISM   (6.503.1)   -   -   4.435.8     21.   TOTAL   67.257.7   (8.682.6)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     21.   TOTAL   67.257.7   (8.682.6)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     21.   TOTAL   67.257.7   (8.682.6)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     21.   RATE 1   44.35	9.											(60.1)
12   POST-RETIREMENT TRUE-UP V/A   (901.9)     13   2015 CUSTOMER CARE CIS RATE SMOOTHING DA   20.1     14   2014 CUSTOMER CARE CIS RATE SMOOTHING DA   43.1     15   2015 CUSTOMER CARE CIS RATE SMOOTHING DA   43.1     16   ENERGY EAST CONSULTATIONS   68.1     17   UNABSOREED DEMAND COST D/A   66,628.5     19   TRAINSTION IMPACT OF ACCT CHANGE D/A   4,435.8     20   EARNINGS SHARING MECHANISM   (6,503.1)     21   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,022.3)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,022.3)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,022.3)     21.1   RATE 1   44,837.7   (4,446.5)   -   729.1   782.1   38,724.8   -   10,727.1   393.1   (2,072.1)     12   RATE 10	10.	GAS DISTRIBUTION ACCESS RULE D/A 2015	295.2								295.2	
13   2015 CUSTOMER CARE CIS RATE SMOOTHING DA   20.1     14   2014 CUSTOMER CARE CIS RATE SMOOTHING DA   43.1     15   2013 CUSTOMER CARE CIS RATE SMOOTHING DA   68.1     16   DERROY EAST CONSULTATIONS   158.8   158.8   -     17   UNABSORBED DEMANO COST DA   66.628.5   -   -     18   DERROY EAST CONSULTATIONS   168.1   -   -     19   TRANSITION IMPACT OF ACCT CHANGEDA   4435.8   -   -     20   EARNINGS MECHANISM   (6,503.1)   -   1.623.9   69,490.3   -   5,691.8   426.5   (3,029.3)     ALLOCATION     1.1   RATE 1   44,837.7   (4,446.5)   -   729.1   782.1   38,724.8   -   10,727.1   393.1   (2,072.1)     1.2   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.0   (2.404.1)   33.3   (865.3)     1.3   RATE 100   18.5   (3.5)   -   0.0   -   0.1   0.2   0.0   (2.3)     1.4   RATE 100	11.	AVERAGE USE TRUE-UP V/A	(2,297.2)							(2,297.2)		
14   2014 CUSTOMER CARE CIS RATE SMOOTHING DA   43.1     15.   2013 CUSTOMER CARE CIS RATE SMOOTHING DA   68.1     16.   BNERGY EAST CONSULTATIONS   158.8   158.8   -     17.   UNABSORBED DEMAND COST DA   66.628.5   -   -     18.   EARNINGS SHARING MECHANSM   (6.503.1)   -   -   -     20.   EARNINGS SHARING MECHANSM   (6.503.1)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     ALLOCATION     11.   RATE 1   44.837.7   (4.446.5)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     ALLOCATION     12.   RATE 1   44.837.7   (4.446.5)   -   729.1   782.1   38,724.8   -   10.727.1   393.1   (2.072.1)     12.   RATE 6   24.376.8   (3.647.2)   -   730.5   756.7   29.772.8   -   (2.404.1)   33.3   (865.3)     13.   RATE 100   18.5   (3.5.5)   -   0.0   -	12.	POST-RETIREMENT TRUE-UP V/A	(901.9)									(901.9)
15.   2013 CUSTOMER CARE CIS RATE SMOOTHING D/A   68.1   68.1     16.   DNERGY EAST CONSULTATIONS   158.8   158.8   158.8   -   -     17.   UNARSOREED DEM AND COST D/A   66.628.5   -   66.628.5   -   -   4.435.8     19.   TRANSITION IMPACT OF ACCT CHANGE D/A   4.435.8   -   -   -   4.435.8     20.   EARNINGS SHARING MECHANISM   66.503.1)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     21.   TOTAL   67.257.7   (8.662.6)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     21.   TOTAL   67.257.7   (8.662.6)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     21.   TOTAL   67.257.7   (8.662.6)   -   1.737.1   1.623.9   69.490.3   -   5.691.8   426.5   (3.029.3)     13.   RATE 1   44.837.7   (4.446.5)   -   729.1   786.7   29.772.8   1.0727.1	13.	2015 CUSTOMER CARE CIS RATE SMOOTHING D/A	20.1								20.1	
16.   ENRCY EAST CONSULTATIONS   18.8   158.8   166.628.5     19.   TRANSITION IMPACT OF ACCT CHANGE D/A   4,435.8   -   -   4,435.8     20.   EARNINGS SHARING MECHANISM   (6,503.1)   -   1,623.9   69,490.3   -   5.691.8   426.5   (3,029.3)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5.691.8   426.5   (3,029.3)     ALLOCATION     1.1   RATE 1   44,837.7   (4,446.5)   -   793.5   756.7   29,772.8   -   (2,020.1)   3.3   (865.3)     1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,404.1)   33.3 <th>14.</th> <th>2014 CUSTOMER CARE CIS RATE SMOOTHING D/A</th> <th>43.1</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>43.1</th> <th></th>	14.	2014 CUSTOMER CARE CIS RATE SMOOTHING D/A	43.1								43.1	
16.   ENRCY EAST CONSULTATIONS   18.8   158.8   166.628.5     19.   TRANSITION IMPACT OF ACCT CHANGE D/A   4,435.8   -   -   4,435.8     20.   EARNINGS SHARING MECHANISM   (6,503.1)   -   1,623.9   69,490.3   -   5.691.8   426.5   (3,029.3)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5.691.8   426.5   (3,029.3)     ALLOCATION     1.1   RATE 1   44,837.7   (4,446.5)   -   793.5   756.7   29,772.8   -   (2,020.1)   3.3   (865.3)     1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,404.1)   33.3 <th>15.</th> <th>2013 CUSTOMER CARE CIS RATE SMOOTHING D/A</th> <th>68.1</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>68.1</th> <th></th>	15.	2013 CUSTOMER CARE CIS RATE SMOOTHING D/A	68.1								68.1	
17.   UNABSORBED DEMAND COST D/A   66,628.5     19.   TRANSITION IMPACT OF ACCT CHANGE D/A   4,435.8     20.   EARNINGS SHARING MECHANISM   (6,503.1)     21.   TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,029.3)     ALLOCATION     1.1   RATE 1   44,837.7   (4,446.5)   -   729.1   782.1   38,724.8   -   10,727.1   393.1   (2,072.1)     1.2   RATE 6   24,376.8   (3,647.2)   -   729.5   756.7   29,772.8   -   (2,404.1)   33.3   (865.3)     1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (2.3)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (0.6)     1.5   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (0.6)     1.6   RATE 110 </th <th></th> <th></th> <th></th> <th>158.8</th> <th></th> <th>_</th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th>				158.8		_					-	
19. TRANSITION IMPACT OF ACCT CHANGE D/A   4,435.8   -   -   4,435.8     20. EARNINGS SHARING MECHANISM   (6,503.1)   -   -   -   (6,503.1)     21. TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,029.3)     ALLOCATION     1.1   RATE 1   44,837.7   (4,446.5)   -   729.1   782.1   38,724.8   -   10,727.1   393.1   (2,072.1)     1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,404.1)   33.3   (865.3)     1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (6.6)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (6.6)     1.5   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   0.0   (2.6)     1.8   RATE 115   (315.1)   (50.2) </th <th></th> <th></th> <th></th> <th>100.0</th> <th></th> <th></th> <th></th> <th>66 629 5</th> <th></th> <th></th> <th></th> <th></th>				100.0				66 629 5				
20. EARNINGS SHARING MECHANISM   (6,503.1)   .								00,020.0				1 105 0
21. TOTAL   67,257.7   (8,682.6)   -   1,737.1   1,623.9   69,490.3   -   5,691.8   426.5   (3,029.3)     ALLOCATION     1.1   RATE 1   44,837.7   (4,446.5)   -   729.1   782.1   38,724.8   -   10,727.1   393.1   (2,072.1)     1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,404.1)   33.3   (865.3)     1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (2.3)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (6.6)     1.5   RATE 110   45.8   (240.1)   -   97.5   28.6   278.1   -   (94.4)   0.0   (23.9)     1.6   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -									-			
ALLOCATION       1.1     RATE 1     44,837.7     (4,446.5)     -     729.1     782.1     38,724.8     -     10,727.1     393.1     (2,072.1)       1.2     RATE 6     24,376.8     (3,647.2)     -     730.5     756.7     29,772.8     -     (2,404.1)     33.3     (865.3)       1.3     RATE 9     (2.2)     (0.3)     -     0.0     -     0.1     -     0.2     0.0     (2.3)       1.4     RATE 100     18.5     (3.5)     -     0.5     (0.0)     22.1     -     -     0.0     (66)       1.5     RATE 110     45.8     (240.1)     -     97.5     28.6     278.1     -     (94.4)     0.0     (23.9)       1.6     RATE 115     (315.1)     (50.2)     -     74.7     0.0     64.5     -     (391.7)     0.0     (12.6)       1.7     RATE 125     (16.9)     -     -     -     -     -     8.8     -     (25.7)       <	20.	EARNINGS SHARING MECHANISM	(6,503.1)						-			(6,503.1)
ALLOCATION       1.1     RATE 1     44,837.7     (4,446.5)     -     729.1     782.1     38,724.8     -     10,727.1     393.1     (2,072.1)       1.2     RATE 6     24,376.8     (3,647.2)     -     730.5     756.7     29,772.8     -     (2,404.1)     33.3     (865.3)       1.3     RATE 9     (2.2)     (0.3)     -     0.0     -     0.1     -     0.2     0.0     (2.3)       1.4     RATE 100     18.5     (3.5)     -     0.5     (0.0)     22.1     -     -     0.0     (66)       1.5     RATE 110     45.8     (240.1)     -     97.5     28.6     278.1     -     (94.4)     0.0     (23.9)       1.6     RATE 115     (315.1)     (50.2)     -     74.7     0.0     64.5     -     (391.7)     0.0     (12.6)       1.7     RATE 125     (16.9)     -     -     -     -     -     8.8     -     (25.7)       <	04	TOTAL	07.057.7	(0.000.0)		4 707 4	4 000 0	00,400,0		5 004 0	100.5	(0.000.0)
1.1   RATE 1   44,837.7   (4,446.5)   -   729.1   782.1   38,724.8   -   10,727.1   393.1   (2,07.1)     1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,04.1)   33.3   (865.3)     1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (2.3)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (0.6)     1.5   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -   -   64.0   0.0   (12.6)     1.8   RATE 135   (94.7)   (39.2)   -   10.0   -   -   -   8.4   (257)   1.6     1.8   RATE 135   (94.7)   (39.2)   -   10.0   -   -   -   (64.0)   0.0   (1.6)	21.	TOTAL	67,257.7	(8,682.6)	-	1,737.1	1,623.9	69,490.3	·	5,691.8	426.5	(3,029.3)
1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,404.1)   33.3   (865.3)     1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (2.3)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   0.0   (2.3)     1.5   RATE 110   18.5   (3.5)   -   0.5   (0.0)   22.1   -   0.0   (0.6)     1.5   RATE 110   45.8   (240.1)   -   97.5   28.6   278.1   -   (94.4)   0.0   (23.9)     1.6   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -   -   -   8.8   -   (25.7)     1.8   RATE 135   (935.3)   (19.7)   -   11.3   7.1   -   (926.7)   0.0   (7.3)     1.40   <		ALLOCATION										
1.2   RATE 6   24,376.8   (3,647.2)   -   730.5   756.7   29,772.8   -   (2,404.1)   33.3   (865.3)     1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (2.3)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   0.0   (2.3)     1.5   RATE 110   18.5   (3.5)   -   0.5   (0.0)   22.1   -   0.0   (0.6)     1.5   RATE 110   45.8   (240.1)   -   97.5   28.6   278.1   -   (94.4)   0.0   (23.9)     1.6   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -   -   -   8.8   -   (25.7)     1.8   RATE 135   (935.3)   (19.7)   -   11.3   7.1   -   (926.7)   0.0   (7.3)     1.40   <	1.1	RATE 1	44.837.7	(4,446.5)	-	729.1	782.1	38.724.8	-	10.727 1	393.1	(2.072.1)
1.3   RATE 9   (2.2)   (0.3)   -   0.0   -   0.1   -   0.2   0.0   (2.3)     1.4   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (2.3)     1.5   RATE 100   18.5   (3.5)   -   0.5   (0.0)   22.1   -   -   0.0   (2.3)     1.5   RATE 110   45.8   (240.1)   -   97.5   28.6   278.1   -   -   0.0   (2.3)     1.6   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -   -   8.8   -   (25.7)     1.8   RATE 135   (94.7)   (39.2)   -   10.0   -   -   (64.0)   0.0   (16.)     1.9   RATE 145   (935.3)   (19.7)   -   11.3   7.1   -   (926.7)   0.0   (7.3)     1.10   RATE 170					-				-			
1.5   RATE 110   45.8   (240.1)   -   97.5   28.6   278.1   -   (94.4)   0.0   (23.9)     1.6   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -   -   8.8   -   (25.7)     1.8   RATE 135   (94.4)   (93.2)   -   1.0   -   -   8.8   -   (25.7)     1.8   RATE 135   (935.3)   (19.7)   -   11.3   7.1   -   -   (926.7)   0.0   (7.3)     1.10   RATE 170   (1,205.9)   (112.3)   -   57.6   25.3   -   -   (1,167.1)   0.0   (9.5)     1.11   RATE 200   549.6   (12.7)   -   25.7   24.0   628.1   -   0.0   (7.6)     1.12   RATE 300   (0.4)   -   -   -   -   0.6   -   (1.6)	1.3	RATE 9			-	0.0			-		0.0	
1.6   RATE 115   (315.1)   (50.2)   -   74.7   0.0   64.5   -   (391.7)   0.0   (12.6)     1.7   RATE 125   (16.9)   -   -   -   -   -   8.8   -   (25.7)     1.8   RATE 135   (94.7)   (39.2)   -   10.0   -   -   -   (64.0)   0.0   (16.6)     1.9   RATE 135   (935.3)   (19.7)   -   11.3   7.1   -   -   (926.7)   0.0   (7.3)     1.10   RATE 170   (1,205.9)   (112.3)   -   57.6   25.3   -   -   (1,167.1)   0.0   (95.5)     1.11   RATE 300   (0.4)   -   -   -   -   0.6   -   (1.0)     1.12   RATE 300   (0.4)   -   -   -   -   0.6   -   (1.0)	1.4	RATE 100	18.5	(3.5)	-	0.5	(0.0)	22.1	-	-	0.0	. ,
1.7 RATE 125 (16.9) - - - - - - - 8.8 - (25.7)   1.8 RATE 135 (94.7) (39.2) - 10.0 - - - (64.0) 0.0 (1.6)   1.9 RATE 145 (935.3) (19.7) - 11.3 7.1 - - (926.7) 0.0 (7.3)   1.10 RATE 170 (1,205.9) (112.3) - 57.6 25.3 - (1,167.1) 0.0 (9.5)   1.11 RATE 200 549.6 (123.7) - 25.7 24.0 628.1 - 3.0 0.0 (7.6)   1.12 RATE 300 (0.4) - - - - 0.6 - (1.0)	1.5		45.8	(240.1)	-	97.5	28.6	278.1	-	(94.4)	0.0	(23.9)
1.8 RATE 135 (94.7) (39.2) - 10.0 - - - (64.0) 0.0 (1.6)   1.9 RATE 145 (935.3) (19.7) - 11.3 7.1 - - (926.7) 0.0 (7.3)   1.10 RATE 170 (1,205.9) (112.3) - 57.6 25.3 - - (1,167.1) 0.0 (7.6)   1.11 RATE 200 549.6 (123.7) - 25.7 24.0 628.1 - 0.6 - (1.0)					-		0.0	64.5	-		0.0	
1.9     RATE 145     (935.3)     (19.7)     -     11.3     7.1     -     -     (926.7)     0.0     (7.3)       1.10     RATE 170     (1,205.9)     (112.3)     -     57.6     25.3     -     -     (1,167.1)     0.0     (7.3)       1.11     RATE 200     549.6     (123.7)     -     25.7     24.0     628.1     -     3.0     0.0     (7.6)       1.12     RATE 300     (0.4)     -     -     -     -     0.6     -     (1.0)					-		-	-	-		-	
1.10     RATE 170     (1,205.9)     (112.3)     -     57.6     25.3     -     -     (1,167.1)     0.0     (9.5)       1.11     RATE 200     549.6     (123.7)     -     25.7     24.0     628.1     -     3.0     0.0     (7.6)       1.12     RATE 300     (0.4)     -     -     -     0.6     -     (1.0)				( )	-			-	-			
1.11     RATE 200     549.6     (123.7)     -     25.7     24.0     628.1     -     3.0     0.0     (7.6)       1.12     RATE 300     (0.4)     -     -     0.6     -     (1.0)					-			-	-			
1.12 RATE 300 (0.4) 0.6 (1.0)					-			628.1	-			
1.     67,257.7     (8,682.6)     -     1,737.1     1,623.9     69,490.3     -     5,691.8     426.5     (3,029.3)	1.12	RATE 300			-	<u> </u>				0.6	<u> </u>	
	1.		67,257.7	(8,682.6)	-	1,737.1	1,623.9	69,490.3		5,691.8	426.5	(3,029.3)

Filed: July 21, 2016 EB-2016-0142 Exhibit N1 Tab 1 Schedule 1 Appendix B Page 20 of 22

#### ALLOCATION BY TYPE OF SERVICE

		COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
			041 50	TOTAL	TOTAL			DISTRIBUTION			D.4.75
		TOTAL	SALES	TOTAL	TOTAL	004.05	DELIVE-	REV REQ	DIDEOT	NUMBER OF	RATE
	-	TOTAL	AND WBT	SALES	DELIVERIES	SPACE	RABILITY	(DRR)	DIRECT	CUSTOMERS	BASE
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Bundled Services:											
RATE1	- SYSTEM SALES	40,689.0	(4,266.3)	0.0	665.1	713.4	35,323.4	0.0	9,784.9	358.6	(1,890.1)
	- 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	2,430.4			36.0	38.6	1,909.6	0.0	529.0	19.4	(102.2)
	- WBT	1,718.3	(180.2)		28.1	30.1	1,491.7	0.0	413.2	15.1	(79.8)
RATE 6	- SYSTEM SALES	13,507.9	(2,712.3)	0.0	422.8	438.0	17,232.4	0.0	(1,391.5)	19.3	(500.8)
	- BUY/SELL - T-SERVICE EXCL WBT	0.0 6,212.6	0.0	0.0	0.0 161.9	0.0 167.8	0.0 6,600.3	0.0 0.0	0.0 (533.0)	0.0 7.4	0.0 (191.8)
	- WBT	4,656.2	(934.9)		145.7	151.0	5,940.0	0.0	(479.6)	6.6	(172.6)
RATE 9	- SYSTEM SALES	4,030.2	(0.3)	0.0	0.0	0.0	0.1	0.0	(473.0)	0.0	(172.0)
	- 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	(0.2)			0.0	0.0	0.0	0.0	0.0	0.0	(0.3)
	- WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
RATE 100	- SYSTEM SALES	18.0	(3.4)	0.0	0.5	(0.0)	21.5	0.0	0.0	0.0	(0.6)
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	0.0			0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- WBT	0.5	(0.1)		0.0	(0.0)	0.6	0.0	0.0	0.0	(0.0)
RATE 110	- SYSTEM SALES	(21.8)	(40.1)	0.0	6.2	1.8	17.8	0.0	(6.1)	0.0	(1.5)
	- 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	176.1			60.0	17.6	171.3	0.0	(58.2)	0.0	(14.7)
DATE // C	- WBT	(108.6)	(200.1)		31.2	9.2	89.0	0.0	(30.2)	0.0	(7.7)
RATE 115	- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	0.0	0.0
	- BUY/SELL - T-SERVICE EXCL WBT	0.0 (237.3)	0.0	0.0	0.0 66.9	0.0	0.0 57.7	0.0 0.0	0.0 (350.7)	0.0 0.0	0.0 (11.2)
	- WBT	(237.3)	(50.2)		7.8	0.0	6.7	0.0	(330.7)	0.0	(11.2)
RATE 135	- SYSTEM SALES	(4.1)	(2.2)	0.0	0.3	0.0	0.0	0.0	(41.0)	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	(21.6)			3.9	0.0	0.0	0.0	(24.9)	0.0	(0.6)
	- WBT	(69.0)	(37.0)		5.8	0.0	0.0	0.0	(36.9)	0.0	(0.9)
RATE 145	- SYSTEM SALES	(167.1)	(12.3)	0.0	1.9	1.2	0.0	0.0	(156.7)	0.0	(1.2)
	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	(667.4)			8.2	5.1	0.0	0.0	(675.5)	0.0	(5.3)
	- WBT	(100.8)	(7.4)		1.2	0.7	0.0	0.0	(94.5)	0.0	(0.7)
RATE 170	- SYSTEM SALES	(129.6)	(32.7)	0.0	5.1	2.2	0.0	0.0	(103.4)	0.0	(0.8)
	- 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	(761.4)	(70.5)		40.1 12.4	17.6 5.5	0.0 0.0	0.0 0.0	(812.5) (251.2)	0.0 0.0	(6.6)
RATE 200	- SYSTEM SALES	(314.9) 380.7	(79.5) (123.7)	0.0	12.4	5.5 18.0	470.5	0.0	(251.2) 2.3	0.0	(2.0) (5.7)
RATE 200	- BUY/SELL	0.0	0.0	0.0	0.0	0.0	470.5	0.0	0.0	0.0	0.0
	- T-SERVICE EXCL WBT	168.9	0.0	0.0	6.5	6.0	157.5	0.0	0.8	0.0	(1.9)
	- WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unbundled Services:											
RATE 125		(16.9)	0.0	0.0	0.0	0.0	0.0	0.0	8.8	0.0	(25.7)
RATE 300		(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	(1.0)
NATE 300	-	67,257.7	(8,682.6)	0.0	1,737.1	1,623.9	69,490.3	0.0	5,691.8	426.5	(3,029.3)
	•	01,201.1	(0,002.0)	0.0	1,737.1	1,623.9	69,490.3	0.0	5,180,6	420.5	(3,029.3)

#### 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
		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	onvices :											
RATE1	- SYSTEM SALES	0.8927	(0.0936)	0.0000	0.0146	0.0157	0.7750	0.0000	0.2147	0.0079	(0.0415)	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	0.9863			0.0146	0.0157	0.7750	0.0000	0.2147	0.0079	(0.0415)	0.0000
	- WESTERN T-SERVICE	0.8927	(0.0936)		0.0146	0.0157	0.7750	0.0000	0.2147	0.0079	(0.0415)	0.0000
RATE 6	- SYSTEM SALES	0.4661	(0.0936)	0.0000	0.0146	0.0151	0.5947	0.0000	(0.0480)	0.0007	(0.0173)	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	0.5597			0.0146	0.0151	0.5947	0.0000	(0.0480)	0.0007	(0.0173)	0.0000
	- WESTERN T-SERVICE	0.4661	(0.0936)		0.0146	0.0151	0.5947	0.0000	(0.0480)	0.0007	(0.0173)	0.0000
RATE 9	- SYSTEM SALES	(0.6789)	(0.0936)	0.0000	0.0146	0.0000	0.0204	0.0000	0.0711	0.0003	(0.6917)	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	(0.5853)			0.0146	0.0000	0.0204	0.0000	0.0711	0.0003	(0.6917)	0.0000
DATE 400	- WESTERN T-SERVICE	0.0000	0.0000	0 0000	0.0000	0.0000	0.0000 0.5947	0.0000	0.0000	0.0000	0.0000	0.0000
RATE100	- SYSTEM SALES - BUY/SELL	0.4984	(0.0936)	0.0000	0.0146	(0.0000)		0.0000 0.0000	0.0000	0.0000	(0.0173)	0.0000
	- ONTARIO T-SERVICE	0.0000 0.0000	0.0000	0.0000	0.0000 0.0000	0.0000 0.0000	0.0000 0.0000	0.0000	0.0000 0.0000	0.0000 0.0000	0.0000 0.0000	0.0000 0.0000
	- WESTERN T-SERVICE	0.4984	(0.0936)		0.0146	(0.0000)	0.5947	0.0000	0.0000	0.0000	(0.0173)	0.0000
RATE 110	- SYSTEM SALES	(0.0508)	(0.0936)	0.0000	0.0146	0.0043	0.0416	0.0000	(0.0141)		(0.0036)	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	0.0428			0.0146	0.0043	0.0416	0.0000	(0.0141)		(0.0036)	0.0000
	- WESTERN T-SERVICE	(0.0508)	(0.0936)		0.0146	0.0043	0.0416	0.0000	(0.0141)		(0.0036)	0.0000
RATE 115	- SYSTEM SALES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	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	(0.0517)			0.0146	0.0000	0.0126	0.0000	(0.0765)	0.0000	(0.0025)	0.0000
	- WESTERN T-SERVICE	(0.1453)	(0.0936)		0.0146	0.0000	0.0126	0.0000	(0.0765)	0.0000	(0.0025)	0.0000
RATE 135	- SYSTEM SALES	(0.1744)	(0.0936)	0.0000	0.0146	0.0000	0.0000	0.0000	(0.0932)	0.0000	(0.0023)	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	(0.0809)	(0.0000)		0.0146	0.0000	0.0000	0.0000	(0.0932)	0.0000	(0.0023)	0.0000
	- WESTERN T-SERVICE - SYSTEM SALES	(0.1744) (1.2751)	(0.0936) (0.0936)	0.0000	0.0146 0.0146	0.0000 0.0091	0.0000 0.0000	0.0000 0.0000	(0.0932) (1.1958)	0.0000 0.0000	(0.0023) (0.0094)	0.0000 0.0000
KATE 145	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	(1.1815)	0.0000	0.0000	0.0146	0.0000	0.0000	0.0000	(1.1958)	0.0000	(0.0094)	0.0000
	- WESTERN T-SERVICE	(1.2751)	(0.0936)		0.0146	0.0091	0.0000	0.0000	(1.1958)	0.0000	(0.0094)	0.0000
RATE 170	- SYSTEM SALES	(0.3706)	(0.0936)	0.0000	0.0146	0.0064	0.0000	0.0000	(0.2956)	0.0000	(0.0024)	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	(0.2770)			0.0146	0.0064	0.0000	0.0000	(0.2956)	0.0000	(0.0024)	0.0000
	- WESTERN T-SERVICE	(0.3706)	(0.0936)		0.0146	0.0064	0.0000	0.0000	(0.2956)	0.0000	(0.0024)	0.0000
RATE 200	- SYSTEM SALES	0.2881	(0.0936)	0.0000	0.0146	0.0136	0.3560	0.0000	0.0017	0.0000	(0.0043)	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	0.3817			0.0146	0.0136	0.3560	0.0000	0.0017	0.0000	(0.0043)	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		(0.1707)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0882	0.0000	(0.2589)	0.0000
	- Customer-specific **	. ,									/	0.0000
RATE 300		(2.6363)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.7384	0.0000	(6.3747)	0.0000
	- Customer-specific **											

Notes: \* Unit Rates derived based on 2015 actual volumes

#### Enbridge Gas Distribution Inc. 2015 Deferral and Variance Account Clearing

#### Bill Adjustment in October and November 2016 for Typical Customers

ltem No.	<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		E	Bill Adjustme	stment	
	GENERAL SERVICE	Annual Volume m3	<u>Sales</u> cents/m3	Ontario TS cents/m3	Western TS cents/m3	Sales Customers \$	Ontario TS Customers \$	Western TS Customers \$	
1.1 1.2	RATE 1 RESIDENTIAL Heating & Water Heating	2,400	0.4463	0.4931	0.4463	10.7	11.8	10.7	
2.1 2.2	RATE 6 COMMERCIAL General Use	43,285	0.2331	0.2799	0.2331	101	121	101	
	CONTRACT SERVICE								
3.1 3.2	RATE 100 Industrial - small size	339,188	0.2492	0.0000	0.0000	845	-		
4.1 4.2	<b>RATE 110</b> Industrial - small size, 50% LF	598,568	(0.0254)	0.0214	(0.0254)	(152)	128	(152)	
4.5	Industrial - avg. size, 75% LF	9,976,121	(0.0254)	0.0214	(0.0254)	(2,534)	2,135	(2,534)	
5.1 5.2	<b>RATE 115</b> Industrial - small size, 80% LF	4,471,609	0.0000	(0.0259)	(0.0727)	-	(1,157)	(3,249)	
6.1 6.2	RATE 135 Industrial - Seasonal Firm	598,567	(0.0872)	(0.0404)	(0.0872)	(522)	(242)	(522)	
7.1 7.2	<b>RATE 145</b> Commercial - avg. size	598,568	(0.6375)	(0.5907)	(0.6375)	(3,816)	(3,536)	(3,816)	
8.1 8.2	<b>RATE 170</b> Industrial - avg. size, 75% LF	9,976,121	(0.1853)	(0.1385)	(0.1853)	(18,487)	(13,818)	(18,487)	

Notes: Col. 6 = Col. 2 x Col. 3 Col. 7 = Col. 2 x Col. 4 Col. 8 = Col. 2 x Col. 5