

EB-2007-0634
Working Paper Index

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UNION GAS LIMITED
Calculation of Supplemental Service Charges
Commissioning and Decommissioning Rates

Line No.	Particulars	Ft. Frances (a)	Western (b)	Northern (c)	Eastern (d)
Northern and Eastern Operations Area					
Rate 20 - At 50% Load Factor					
Delivery (cents / m*3)					
1	Monthly Demand (1)	20.3317	20.3317	20.3317	20.3317
2	x 12 months	243.9804	243.9804	243.9804	243.9804
3	/ 365 days	0.6684	0.6684	0.6684	0.6684
4	@ 50% L.F.	1.3369	1.3369	1.3369	1.3369
5	Commodity Charge (2)	0.2877	0.2877	0.2877	0.2877
6	Total Delivery Commissioning	1.6246	1.6246	1.6246	1.6246
Gas Supply (cents / m*3)					
7	Monthly Demand (3)	25.3849	25.8508	42.7815	56.9336
8	Gas Supply Demand - Price Adjustment (3)	0.4999	0.4999	0.4999	0.4999
9	(Line 7 + Line 8) x 12 months	310.6176	316.2084	519.3768	689.2020
10	/ 365 days	0.8510	0.8663	1.4230	1.8882
11	@ 50% L.F.	1.7020	1.7326	2.8459	3.7764
12	Transportation 1 (4)	2.1971	2.2058	2.6055	2.9409
13	Transportation 1 - Price Adjustment	(0.0725)	(0.0725)	(0.0725)	(0.0725)
14	(Line 12 + Line 13) x 4/5	1.6997	1.7066	2.0264	2.2947
15	Transportation 2 (5)	0.1334	0.1310	0.2059	0.2733
16	x 1/5	0.0267	0.0262	0.0412	0.0547
17	Total Commodity Transportation Charge for Commissioning Rate	3.4284	3.4655	4.9135	6.1258
Rate 100 - At 70% Load Factor					
Delivery (cents / m*3)					
18	Monthly Demand (6)	11.9268	11.9268	11.9268	11.9268
19	x 12 months	143.1216	143.1216	143.1216	143.1216
20	/ 365 days	0.3921	0.3921	0.3921	0.3921
21	@ 70% L.F.	0.5602	0.5602	0.5602	0.5602
22	Commodity Charge (7)	0.2102	0.2102	0.2102	0.2102
23	Total Delivery Commissioning	0.7704	0.7704	0.7704	0.7704
Gas Supply (cents / m*3)					
24	Monthly Demand (8)	40.6945	41.2381	60.9906	77.5013
25	x 12 months	488.3340	494.8572	731.8872	930.0156
26	/ 365 days	1.3379	1.3558	2.0052	2.5480
27	@ 70% L.F.	1.9113	1.9368	2.8645	3.6400
28	Transportation 1 (9)	3.8838	3.8903	4.1901	4.4417
29	x 3/7	1.6645	1.6673	1.7958	1.9036
30	Transportation 2 (10)	0.1334	0.1310	0.2059	0.2733
31	x 4/7	0.0762	0.0749	0.1177	0.1562
32	Total Commodity Transportation Charge for Commissioning Rate	3.6520	3.6790	4.7780	5.6997

Notes:

- (1) Appendix A, Page 3 of 13
- (2) Appendix A, Page 3 of 13
- (3) Appendix A, Page 3 of 13
- (4) Appendix A, Page 3 of 13
- (5) Appendix A, Page 3 of 13

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- (7) Appendix A, Page 4 of 13
- (8) Appendix A, Page 4 of 13
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UNION GAS LIMITED
Southern Operations Area
Calculation of Supplemental Service Charges
Effective July 1, 2007

Line No.	Particulars	cents / m ³	(\$ / GJ)
	Minimum annual gas supply commodity charge - Rate M4, M5A		
1	Compressor Fuel	1.5856	
2	Transportation Tolls	3.5830	
3	Administration Charge	0.3173	
4	Minimum annual gas supply commodity charge	<u>5.4859</u>	<u>1.465</u>
	<u>Gas Supply Commodity Charges</u>		
5	Commodity Cost of Gas	31.3710	
6	FS Transportation Commodity	0.2733	
7	FS Fuel	1.5856	
8	Total Gas Supply Commodity Charge	<u>33.2299</u>	<u>8.876</u>
	<u>Firm Gas Supply Service Monthly Demand Charge</u>		
9	FS Demand Charge	<u>109.0552</u>	<u>29.128</u>

UNION GAS LIMITED
Southern Operations Area
Calculation of Supplemental Service Charges
Effective July 1, 2007

Line No.	Particulars			cents / m ³	(\$ / GJ)
	Firm backstop gas:				
	Demand:				
1	Monthly space charge	0.0370			
2	Units required (1)	43			
		Note: Each unit of added delivery requires 43 m ³ of additional inventory.			
3	Number of months	12		19.0738 (a)	
	Inventory carrying costs:				
4	Sales WACOG	36.8569			
5	Withdrawal overrun	6.3306			
6		43.1875			
7	Units required (m ³)	43			
8	Pre-tax return (%)	9.300%		172.7069 (b)	
9	Annual demand charge			191.7807 (a) + (b)	
10				12	
11	Monthly demand charge			15.9817	4.269
	Commodity:				
12	Sales WACOG			36.8569	
13	Withdrawal overrun			6.3306	
14	Overrun transportation			0.9803	
15	Commodity charge			44.1678	11.797
	Reasonable efforts backstop gas:				
16	M2 Block 1 plus Storage			6.1010	
17	Sales WACOG			36.8569	
18				42.9579	11.474
	Supplemental inventory:				
19	Sales WACOG			36.8569	
20	Injection commodity			0.3920	
21	Space charge	0.0370	x 12	0.4436	
22				37.6925	10.067
	Carrying costs (1/2 year)				
23		37.6925	x	9.300%	/ 2
24				1.7527	
				39.4452	10.536
	Supplemental gas sales:				
25	Supplemental inventory			39.4452	
26	Overrun withdrawal			6.3306	
27	Overrun transportation			0.9803	
28				46.7560	
	Failure to Deliver:				
29	M2 Block 1 plus Storage			6.1010	1.630
30	Failure to Deliver Adjustment			5.1708	1.381
31	Failure to Deliver Charge			11.2718	3.011

Notes:

(1) Each unit of added delivery requires 43 m³ of additional inventory.

UNION GAS LIMITED
Southern Operations Area
Calculation of Supplemental Service Charges
Calculation of Minimum, Maximum & Seasonal Charges
Effective July 1, 2007

<u>Line No.</u>			<u>cents / m³</u>
	<u>Minimum Charges</u>		
	Rate M4	Minimum annual delivery commodity charge:	
1		Monthly delivery commodity charge (1st Block M4)	0.9291
2		Administration Fee	0.3173
3		Minimum annual delivery commodity charge	<u>1.2464</u>
	Rate M5	Minimum annual delivery commodity charge:	
4		Monthly delivery commodity charge (1st block M5)	1.9019
5		Administration Fee	0.3173
6		Minimum annual delivery commodity charge	<u>2.2192</u>
	<u>Maximum Charges</u>		
	Rate M7 Interruptible	Maximum interruptible delivery commodity charge:	
7		M7 firm commodity charge	0.3344
8		M7 firm demand charge commoditized using 35% LF	2.3993
9		M7 maximum interruptible charge	<u>2.7337</u>
10	Rate T1 Interruptible	Maximum interruptible delivery commodity charge:	<u>2.7337</u>

UNION GAS LIMITED
Allocation of Load Balancing Costs by Rate Class

Line No.	Rate Class	Load Balancing Allocator (P/L's)	Load Balancing Costs (\$000's)	Load Balancing Revenue in 2004 Rates (\$000's)	Interest (\$000's)	Subtotal (e) = (b+c+d)	Previous Protection in OGRAM Rates (\$000's)	Subtotal (g) = (e-f)	True-up of Prospective Recovery Amounts (\$000's)	Net Balance by Rate Class (\$000's)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g-h)
Northern and Eastern Operations Area										
R01										
1	February *				(4)	(4)				
2	March *			-	(10)	(10)				
3	April *			(337)	(340)	(340)				
4	May *			-	(1)	(1)				
5	June *			-	(1)	(1)				
6	July 2007 - June 2008			-	(19)	(356)	(0)	(355)	12	(343)
7				(337)						
R10										
8	February *				(0)	(0)				
9	March *				(0)	(0)				
10	April *			(134)	(0)	(134)				
11	May *				(0)	(0)				
12	June *				(0)	(0)				
13	July 2007 - June 2008			-	(2)	(136)	(1)	(135)	6	(129)
14				(134)						
R20										
15	February *				(1)	(1)				
16	March *				(0)	(0)				
17	April *			(119)	(0)	(119)				
18	May *				(1)	(1)				
19	June *				(1)	(1)				
20	July 2007 - June 2008			-	(3)	(121)	(1)	(120)	(47)	(167)
21				(119)						
22	Total Northern and Eastern Operations Area			(590)	(22)	(612)	(2)	(611)	(29)	(640)
Southern Operations Area										
M2										
23	February *				(12)	(12)				
24	March *				(19)	(19)				
25	April *			(1,727)	(5)	(1,732)				
26	May *				(5)	(5)				
27	June *				(4)	(4)				
28	July 2007 - June 2008			-	(49)	(1,776)	(2)	(1,775)	168	(1,606)
29				(1,727)						
M4										
30	February *				(1)	(1)				
31	March *				(0)	(0)				
32	April *			(366)	(0)	(366)				
33	May *				(1)	(1)				
34	June *				(1)	(1)				
35	July 2007 - June 2008			-	(4)	(370)	(0)	(370)	32	(338)
36				(366)						
MSA										
37	February *				(0)	(0)				
38	March *				(0)	(0)				
39	April *			(207)	(0)	(207)				
40	May *				(1)	(1)				
41	June *				(1)	(1)				
42	July 2007 - June 2008			-	(2)	(209)	(1)	(208)	13	(195)
43				(207)						
M7										
44	February *				0	0				
45	March *				0	0				
46	April *			(184)	(0)	(184)				
47	May *				(0)	(0)				
48	June *				(0)	(0)				
49	July 2007 - June 2008			-	0	(183)	0	(184)	40	(144)
50				(184)						
M8										
51	February *				(0)	(0)				
52	March *				(0)	(0)				
53	April *			(11)	(0)	(11)				
54	May *				(0)	(0)				
55	June *				(0)	(0)				
56	July 2007 - June 2008			-	(0)	(11)	(0)	(11)	1	(10)
57				(11)						
Total Southern Operations Area										
58				(2,095)	(55)	(2,150)	(2)	(2,148)	255	(2,393)
59	Grand Total			(3,095)	(78)	(3,173)	(4)	(3,159)	276	(2,883)

* Actuals

Notes:
(1) Tab 2, Schedule 2, Column (g), Line 8
(2) Tab 2, Schedule 2, Column (g), Line 11
(3) Tab 2, Schedule 2, Column (g), Line 12

UNION GAS LIMITED
Allocation of North Tolls and LBA - Storage Costs by Rate Class

Line No.	Rate Class	North Tolls and LBA - Storage Costs (\$000's)	Interest (\$000's)	Subtotal (\$000's)	Previous Projection in QRAM Rates (\$000's)	Subtotal (\$000's)	True-up of Prospective Recovery Amounts (\$000's)	Net Balance by Rate Class (\$000's)
		(a)	(b)	(c) = (a+b)	(d)	(e) = (c-d)	(f)	(g) = (e+f)
R01								
1	February *	-	-	-	-	-	-	-
2	March *	-	-	-	-	-	-	-
3	April *	-	-	-	-	-	-	-
4	May	-	-	-	-	-	-	-
5	June	-	-	-	-	-	-	-
6	July 2007 to June 2007	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-
R10								
8	February *	-	-	-	-	-	-	-
9	March *	-	-	-	-	-	-	-
10	April *	-	-	-	-	-	-	-
11	May	-	-	-	-	-	-	-
12	June	-	-	-	-	-	-	-
13	July 2007 to June 2007	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-
R20								
15	February *	-	-	-	-	-	-	-
16	March *	-	-	-	-	-	-	-
17	April *	-	-	-	-	-	-	-
18	May	-	-	-	-	-	-	-
19	June	-	-	-	-	-	-	-
20	July 2007 to June 2007	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-
Bundled Storage - R20 and R100								
22	February *	-	-	-	-	-	-	-
23	March *	-	-	-	-	-	-	-
24	April *	-	-	-	-	-	-	-
25	May	-	-	-	-	-	-	-
26	June	-	-	-	-	-	-	-
27	July 2007 to June 2007	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-
29	Total	-	-	-	-	-	-	-

* Actuals

UNION GAS LIMITED

North Purchased Gas Variance Account (Deferral Account 179-105)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May	436	397	39
2	June	227	201	26
3	July	(340)	(112)	(228)
4		<u>323</u>	<u>486</u>	<u>(163)</u>
5	August	(342)	(478)	136
6	September	(458)	(394)	(64)
7	October	(1,616)	(1,627)	11
8		<u>(2,416)</u>	<u>(2,499)</u>	<u>83</u>
9	November	(2,650)	(2,425)	(225)
10	December	(3,664)	(3,180)	(484)
11	January, 2007	(13,675)	(12,630)	(1,045)
12		<u>(19,990)</u>	<u>(18,235)</u>	<u>(1,755)</u>
13	February	(11,819)	(12,719)	900
14	March	(9,888)	(10,372)	484
15	April	(5,856)	(6,397)	541
16		<u>(27,563)</u>	<u>(29,488)</u>	<u>1,925</u>
17	May	(3,235)		
18	June	(1,676)		
19	July	(1,284)		
20	August	(1,291)		
21	September	(1,708)		
22	October	(2,263)		
23	November	(3,720)		
24	December	(5,133)		
25	January	(2,060)		
26	February	(1,779)		
27	March	(1,487)		
28	April	(404)		
29	May	(222)		
30	June	(115)		
31		<u>(26,376)</u>		

UNION GAS LIMITED

TCPL Tolls and LBA - Transportation - Northern and Eastern Operations Area (Deferral Account 179-100)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's)	Actual Prospective Recovery (\$000's)	Difference Forecast less Actual (\$000's)
1	May	(258)	(207)	(51)
2	June	(153)	(127)	(26)
3	July	(133)	(55)	(78)
4		<u>(544)</u>	<u>(389)</u>	<u>(155)</u>
5	August	(136)	(165)	29
6	September	(169)	(138)	(31)
7	October	(159)	(152)	(7)
8		<u>(464)</u>	<u>(455)</u>	<u>(9)</u>
9	November	(244)	(213)	(31)
10	December	(328)	(269)	(59)
11	January, 2007	(421)	(378)	(43)
12		<u>(992)</u>	<u>(860)</u>	<u>(132)</u>
13	February	(365)	(372)	7
14	March	(312)	(302)	(10)
15	April	(50)	(51)	1
16		<u>(727)</u>	<u>(725)</u>	<u>(2)</u>
17	May	(31)		
18	June	(18)		
19	July	33		
20	August	34		
21	September	42		
22	October	64		
23	November	98		
24	December	132		
25	January	346		
26	February	300		
27	March	256		
28	April	93		
29	May	56		
30	June	33		
31		<u>1,438</u>		

UNION GAS LIMITED

Rate 01 - North Tolls and LBA - Storage (Deferral Account 179-100)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(86)	(71)	(15)
2	June	(41)	(37)	(4)
3	July	(30)	(8)	(22)
4		<u>(158)</u>	<u>(116)</u>	<u>(42)</u>
5	August	(31)	(28)	(3)
6	September	(46)	(30)	(16)
7	October	(54)	(45)	(9)
8		<u>(130)</u>	<u>(103)</u>	<u>(27)</u>
9	November	(92)	(83)	(9)
10	December	(129)	(108)	(21)
11	January	3	(1)	4
12		<u>(218)</u>	<u>(192)</u>	<u>(26)</u>
13	February 2007	2		
14	March	2		
15	April	(12)		
16	May	(6)		
17	June	(3)		
18	July	(4)		
19	August	(4)		
20	September	(5)		
21	October	(9)		
22	November	(16)		
23	December	(23)		
24	January 2008	(23)		
25	February	(20)		
26	March	(16)		
27	April	-		
28	May	-		
29	June	-		
30		<u>(138)</u>		

UNION GAS LIMITED

Rate 10 - North Tolls and LBA - Storage (Deferral Account 179-100)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(35)	(31)	(4)
2	June	(23)	(21)	(2)
3	July	(17)	(8)	(9)
4		<u>(75)</u>	<u>(60)</u>	<u>(15)</u>
5	August	(17)	(14)	(3)
6	September	(18)	(18)	0
7	October	(23)	(21)	(2)
8		<u>(58)</u>	<u>(53)</u>	<u>(5)</u>
9	November	(32)	(31)	(1)
10	December	(41)	(38)	(3)
11	January	(10)	(10)	(0)
12		<u>(84)</u>	<u>(79)</u>	<u>(5)</u>
13	February 2007	(9)		
14	March	(8)		
15	April	(8)		
16	May	(5)		
17	June	(4)		
18	July	(3)		
19	August	(3)		
20	September	(3)		
21	October	(5)		
22	November	(7)		
23	December	(10)		
24	January 2008	(9)		
25	February	(8)		
26	March	(7)		
27	April	-		
28	May	-		
29	June	-		
30		<u>(90)</u>		

UNION GAS LIMITED

Rate 20 - North Tolls and LBA - Storage (Deferral Account 179-100)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(14)	(13)	(1)
2	June	(14)	(13)	(1)
3	July	(7)	(6)	(1)
4		<u>(34)</u>	<u>(32)</u>	<u>(2)</u>
5	August	(7)	(6)	(1)
6	September	(7)	(6)	(1)
7	October	1	(6)	7
8		<u>(12)</u>	<u>(18)</u>	<u>6</u>
9	November	1	1	0
10	December	1	1	0
11	January	6	6	0
12		<u>9</u>	<u>8</u>	<u>1</u>
13	February 2007	6		
14	March	6		
15	April	5		
16	May	5		
17	June	5		
18	July	3		
19	August	3		
20	September	3		
21	October	2		
22	November	2		
23	December	2		
24	January 2008	0		
25	February	0		
26	March	0		
27	April	-		
28	May	-		
29	June	-		
30		<u>47</u>		

UNION GAS LIMITED

Bundled Storage (R20 and R100) - North Tolls and LBA - Storage (Deferral Account 179-100)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(19)	(20)	1
2	June	(19)	(23)	4
3	July	(14)	(15)	1
4		(51)	(58)	7
5	August	(14)	(17)	3
6	September	(14)	(15)	2
7	October	(8)	(9)	1
8		(35)	(41)	6
9	November	(8)	(9)	1
10	December	(8)	(9)	1
11	January	(4)	(4)	0
12		(19)	(22)	3
13	February 2007	(4)		
14	March	(4)		
15	April	(5)		
16	May	(5)		
17	June	(5)		
18	July	(4)		
19	August	(4)		
20	September	(4)		
21	October	(3)		
22	November	(3)		
23	December	(3)		
24	January 2008	(2)		
25	February	(2)		
26	March	(2)		
27	April	-		
28	May	-		
29	June	-		
30		(48)		

UNION GAS LIMITED

Fuel - Northern and Eastern Operations Area (Deferral Account 179-100)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May	330	208	122
2	June	171	153	18
3	July	137	45	92
4		<u>637</u>	<u>406</u>	<u>231</u>
5	August	137	194	(57)
6	September	184	158	26
7	October	320	323	(3)
8		<u>640</u>	<u>675</u>	<u>(35)</u>
9	November	524	480	44
10	December	725	629	96
11	January, 2007	51	70	(19)
12		<u>1,300</u>	<u>1,179</u>	<u>121</u>
13	February	44	56	(12)
14	March	37	39	(2)
15	April	(115)	(122)	7
16		<u>(34)</u>	<u>(27)</u>	<u>(7)</u>
17	May	(64)		
18	June	(33)		
19	July	(22)		
20	August	(22)		
21	September	(29)		
22	October	(32)		
23	November	(53)		
24	December	(73)		
25	January	(105)		
26	February	(91)		
27	March	(76)		
28	April	(24)		
29	May	(13)		
30	June	(7)		
31		<u>(643)</u>		

UNION GAS LIMITED

Southern Purchased Gas Variance Account (Deferral Account 179-106)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's)	Actual Prospective Recovery (\$000's)	Difference Forecast less Actual (\$000's)
1	May	1,484	1,207	277
2	June	754	678	76
3	July	(639)	(227)	(412)
4		<u>1,599</u>	<u>1,658</u>	<u>(59)</u>
5	August	(684)	(947)	263
6	September	(814)	(718)	(96)
7	October	(4,217)	(4,090)	(127)
8		<u>(5,715)</u>	<u>(5,755)</u>	<u>40</u>
9	November	(6,781)	(6,230)	(551)
10	December	(10,230)	(8,723)	(1,507)
11	January, 2007	(34,130)	(30,094)	(4,036)
12		<u>(51,141)</u>	<u>(45,047)</u>	<u>(6,094)</u>
13	February	(30,606)	(34,304)	3,698
14	March	(26,600)	(26,460)	(140)
15	April	(15,899)	(17,220)	1,321
16		<u>(73,105)</u>	<u>(77,984)</u>	<u>4,879</u>
17	May	(8,776)		
18	June	(4,468)		
19	July	(3,696)		
20	August	(3,949)		
21	September	(4,632)		
22	October	(5,723)		
23	November	(9,210)		
24	December	(13,874)		
25	January	(7,803)		
26	February	(6,995)		
27	March	(6,077)		
28	April	(1,432)		
29	May	(789)		
30	June	(405)		
31		<u>(77,831)</u>		

UNION GAS LIMITED
Inventory Revaluation (Deferral Account 179-109)
Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May	(4,466)	(3,684)	(782)
2	June	(2,283)	(2,043)	(240)
3	July	(1,705)	(597)	(1,108)
4		(8,453)	(6,324)	(2,129)
5	August	(1,801)	(2,582)	781
6	September	(2,200)	(1,930)	(270)
7	October	(1,957)	(1,895)	(62)
8		(5,958)	(6,407)	449
9	November	(3,161)	(2,909)	(252)
10	December	(4,674)	(3,999)	(675)
11	January, 2007	8,788	7,687	1,101
12		953	779	174
13	February	7,814	8,603	(789)
14	March	6,733	6,777	(44)
15	April	2,982	3,280	(298)
16		17,530	18,660	(1,130)
17	May	1,646		
18	June	842		
19	July	634		
20	August	669		
21	September	806		
22	October	1,583		
23	November	2,560		
24	December	3,780		
25	January	8		
26	February	7		
27	March	6		
28	April	(69)		
29	May	(38)		
30	June	(19)		
31		12,416		

UNION GAS LIMITED

Rate 01 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(13)	(10)	(3)
2	June	(6)	(5)	(1)
3	July	(15)	(4)	(11)
4		(34)	(19)	(15)
5	August	(16)	(13)	(3)
6	September	(23)	(15)	(8)
7	October	(46)	(29)	(17)
8		(85)	(57)	(28)
9	November	(79)	(71)	(7)
10	December	(111)	(93)	(18)
11	January, 2007	(140)	(130)	(10)
12		(330)	(294)	(36)
13	February	(120)	(127)	7
14	March	(98)	(98)	0
15	April	(62)	(67)	5
16		(280)	(292)	12
17	May	(33)		
18	June	(15)		
19	July	(9)		
20	August	(9)		
21	September	(14)		
22	October	(26)		
23	November	(44)		
24	December	(62)		
25	January	(71)		
26	February	(60)		
27	March	(49)		
28	April	(27)		
29	May	(15)		
30	June	(7)		
31		(443)		

UNION GAS LIMITED

Rate 10 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(4)	(5)	1
2	June	(3)	(3)	0
3	July	(9)	(4)	(5)
4		(16)	(12)	(4)
5	August	(8)	(7)	(1)
6	September	(9)	(9)	0
7	October	(19)	(14)	(5)
8		(37)	(30)	(7)
9	November	(27)	(25)	(1)
10	December	(34)	(31)	(3)
11	January, 2007	(42)	(40)	(2)
12		(103)	(97)	(6)
13	February	(37)	(40)	3
14	March	(33)	(35)	2
15	April	(21)	(22)	1
16		(91)	(98)	6
17	May	(14)		
18	June	(9)		
19	July	(5)		
20	August	(5)		
21	September	(5)		
22	October	(11)		
23	November	(15)		
24	December	(19)		
25	January	(22)		
26	February	(19)		
27	March	(17)		
28	April	(10)		
29	May	(7)		
30	June	(5)		
31		(163)		

UNION GAS LIMITED

Rate 20 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(10)	(5)	(5)
2	June	(8)	(5)	(3)
3	July	(17)	(11)	(6)
4		(35)	(21)	(14)
5	August	(18)	(11)	(7)
6	September	(19)	(11)	(8)
7	October	(23)	(12)	(11)
8		(60)	(34)	(26)
9	November	(25)	(12)	(14)
10	December	(27)	(12)	(15)
11	January, 2007	(31)	(13)	(18)
12		(83)	(37)	(46)
13	February	(29)	(12)	(17)
14	March	(29)	(13)	(16)
15	April	(28)	(13)	(14)
16		(85)	(38)	(47)
17	May	(25)		
18	June	(20)		
19	July	(15)		
20	August	(17)		
21	September	(17)		
22	October	(20)		
23	November	(22)		
24	December	(23)		
25	January	(23)		
26	February	(21)		
27	March	(21)		
28	April	(15)		
29	May	(13)		
30	June	(11)		
31		(264)		

UNION GAS LIMITED

Rate M2 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(65)	(52)	(13)
2	June	(35)	(30)	(5)
3	July	(84)	(33)	(51)
4		(184)	(115)	(69)
5	August	(91)	(84)	(7)
6	September	(109)	(100)	(9)
7	October	(221)	(154)	(67)
8		(421)	(338)	(83)
9	November	(353)	(352)	(1)
10	December	(527)	(481)	(46)
11	January, 2007	(615)	(587)	(28)
12		(1,495)	(1,420)	(75)
13	February	(551)	(654)	103
14	March	(479)	(500)	20
15	April	(305)	(350)	45
16		(1,336)	(1,505)	168
17	May	(168)		
18	June	(84)		
19	July	(46)		
20	August	(50)		
21	September	(60)		
22	October	(113)		
23	November	(181)		
24	December	(270)		
25	January	(292)		
26	February	(262)		
27	March	(227)		
28	April	(135)		
29	May	(74)		
30	June	(38)		
31		(2,003)		

UNION GAS LIMITED

Rate M4 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(11)	(11)	(0)
2	June	(9)	(10)	1
3	July	(33)	(35)	2
4		(54)	(56)	2
5	August	(42)	(42)	(0)
6	September	(40)	(44)	4
7	October	(49)	(58)	9
8		(131)	(144)	13
9	November	(57)	(63)	5
10	December	(65)	(63)	(2)
11	January, 2007	(71)	(73)	2
12		(194)	(199)	5
13	February	(64)	(80)	15
14	March	(63)	(72)	9
15	April	(49)	(57)	8
16		(176)	(209)	32
17	May	(40)		
18	June	(35)		
19	July	(17)		
20	August	(21)		
21	September	(20)		
22	October	(25)		
23	November	(29)		
24	December	(33)		
25	January	(40)		
26	February	(37)		
27	March	(36)		
28	April	(29)		
29	May	(24)		
30	June	(21)		
31		(406)		

UNION GAS LIMITED

Rate M5 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(5)	(7)	2
2	June	(4)	(5)	1
3	July	(16)	(20)	4
4		(25)	(32)	7
5	August	(17)	(21)	4
6	September	(22)	(28)	6
7	October	(25)	(35)	10
8		(65)	(84)	19
9	November	(27)	(35)	8
10	December	(29)	(30)	1
11	January, 2007	(33)	(43)	10
12		(89)	(108)	19
13	February	(29)	(36)	7
14	March	(28)	(30)	3
15	April	(20)	(24)	3
16		(77)	(90)	13
17	May	(17)		
18	June	(14)		
19	July	(8)		
20	August	(9)		
21	September	(12)		
22	October	(14)		
23	November	(15)		
24	December	(16)		
25	January	(21)		
26	February	(19)		
27	March	(18)		
28	April	(16)		
29	May	(13)		
30	June	(11)		
31		(203)		

UNION GAS LIMITED

Rate M7 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	2	6	(4)
2	June	2	6	(4)
3	July	(10)	(55)	45
4		(6)	(43)	37
5	August	(20)	(63)	43
6	September	(20)	(56)	36
7	October	(23)	(65)	42
8		(63)	(184)	121
9	November	(24)	(49)	25
10	December	(29)	(51)	22
11	January, 2007	(20)	(35)	15
12		(73)	(135)	62
13	February	(18)	(33)	15
14	March	(16)	(32)	16
15	April	(7)	(15)	9
16		(40)	(80)	40
17	May	(5)		
18	June	(4)		
19	July	4		
20	August	7		
21	September	7		
22	October	4		
23	November	4		
24	December	5		
25	January	(10)		
26	February	(9)		
27	March	(8)		
28	April	(11)		
29	May	(9)		
30	June	(8)		
31		(34)		

UNION GAS LIMITED

Rate M9 - Load Balancing (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May, 2006	(0)	(0)	(0)
2	June	(0)	(0)	(0)
3	July	(0)	(0)	0
4		(1)	(0)	(0)
5	August	(1)	(1)	(0)
6	September	(2)	(1)	(1)
7	October	(2)	(2)	0
8		(5)	(4)	(1)
9	November	(4)	(3)	(1)
10	December	(5)	(3)	(2)
11	January, 2007	(5)	(4)	(1)
12		(14)	(10)	(4)
13	February	(4)	(5)	1
14	March	(4)	(3)	(0)
15	April	(2)	(2)	0
16		(10)	(11)	1
17	May	(1)		
18	June	(0)		
19	July	(0)		
20	August	(1)		
21	September	(1)		
22	October	(1)		
23	November	(2)		
24	December	(2)		
25	January	(3)		
26	February	(2)		
27	March	(2)		
28	April	(1)		
29	May	(0)		
30	June	(0)		
31		(15)		

UNION GAS LIMITED

Spot Gas Purchases (Deferral Account 179-107)

Details of Forecast and Actual Prospective Recovery

Line No.	Particulars	Forecast Prospective Recovery (\$000's) (a)	Actual Prospective Recovery (\$000's) (b)	Difference Forecast less Actual (\$000's) (c) = (a) - (b)
1	May	3	3	-
2	June	2	1	1
3	July	1	-	1
4		<u>5</u>	<u>4</u>	<u>1</u>
5	August	1	2	(1)
6	September	1	1	-
7	October	2	2	0
8		<u>4</u>	<u>5</u>	<u>(1)</u>
9	November	4	3	1
10	December	5	4	1
11	January, 2007	2	1	1
12		<u>11</u>	<u>8</u>	<u>3</u>
13	February	1	2	(1)
14	March	1	1	0
15	April	0	-	0
16		<u>3</u>	<u>3</u>	<u>(0)</u>
17	May	0		
18	June	0		
19	July	(0)		
20	August	(0)		
21	September	(0)		
22	October	(0)		
23	November	(0)		
24	December	(0)		
25	January	0		
26	February	0		
27	March	0		
28	April	(0)		
29	May	(0)		
30	June	<u>(0)</u>		
31		<u>1</u>		

UNION GAS LIMITED
North Purchased Gas Variance Account (Deferral Account 179-105)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul	Oct	Jan	Apr	Jul
			Q3	Q4	Q1	Q2	Q3
			(a)	(b)	(c)	(d)	(e)
<u>Deferral Amounts</u>							
1	Total Deferral Amounts for Recovery	(1)	(22,181)	(19,645)	(24,066)	(4,802)	(6,905)
2	Cumulative Deferral Amounts for Recovery	(2)	(21,904)	(41,548)	(65,614)	(70,417)	(77,322)
<u>Prospective Recovery</u>							
3	Actual Prospective Recovery	(3)	3,861	486	(2,499)	(18,235)	(29,488)
4	Cumulative Actual Prospective Recovery		(1,210)	(724)	(3,223)	(21,458)	(50,946)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	20,694	40,825	62,392	48,959	26,376

References:

- (1) Tab 2, Schedule 3, Page 1 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 1 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 1 of 18, Line 11.

UNION GAS LIMITED
TCPL Tolls and LBA - Transportation - Northern and Eastern Operations Area (Deferral Account 179-100)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul Q3	Oct Q4	Jan Q1	Apr Q2	Jul Q3
			(a)	(b)	(c)	(d)	(e)
Deferral Amounts							
1	Total Deferral Amounts for Recovery	(1)	(435)	369	(1,092)	1,148	
2	Cumulative Deferral Amounts for Recovery	(2)	(5,250)	(4,882)	(5,973)	(3,787)	
Prospective Recovery							
3	Actual Prospective Recovery	(3)	(1,492)	(389)	(455)	(725)	
4	Cumulative Actual Prospective Recovery		(2,796)	(3,185)	(3,640)	(5,225)	
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	2,454	1,696	2,333	435	(1,438)

References:
(1) Tab 2, Schedule 3, Page 2 of 18, Line 8.
(2) Tab 2, Schedule 3, Page 2 of 18, Line 9.
(3) Tab 2, Schedule 3, Page 2 of 18, Line 11.

UNION GAS LIMITED

Rate 01 - North Tolls and LBA - Storage (Deferral Account 179-100)

Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006			Year 2007		
			Apr Q2	Jul Q3	Oct Q4	Jan Q1	Apr Q2	Jul Q3
			(a)	(b)	(c)	(d)	(e)	(f)
<u>Deferral Amounts</u>								
1	Total Deferral Amounts for Recovery	(1)	100	94	22	1	(101)	-
2	Cumulative Deferral Amounts for Recovery	(2)	(4,990)	(4,896)	(4,874)	(4,873)	(4,974)	(4,974)
<u>Prospective Recovery</u>								
3	Actual Prospective Recovery	(3)	(477)	(645)	(116)	(103)	(192)	-
4	Cumulative Actual Prospective Recovery		(3,781)	(4,425)	(4,541)	(4,644)	(4,836)	(4,836)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	1,209	471	333	229	138	138

References:

- (1) Tab 2, Schedule 3, Page 3 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 3 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 3 of 18, Line 11.

UNION GAS LIMITED

Rate 10 - North Tolls and LBA - Storage (Deferral Account 179-100)

Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006			Year 2007		
			Apr	Jul	Oct	Jan	Apr	Jul
			Q2	Q3	Q4	Q1	Q2	Q3
			(a)	(b)	(c)	(d)	(e)	(f)
<u>Deferral Amounts</u>								
1	Total Deferral Amounts for Recovery	(1)	(7)	(8)	(5)	(12)	(52)	-
2	Cumulative Deferral Amounts for Recovery	(2)	(1,517)	(1,525)	(1,530)	(1,542)	(1,594)	(1,594)
<u>Prospective Recovery</u>								
3	Actual Prospective Recovery	(3)	(117)	(197)	(60)	(53)	(79)	-
4	Cumulative Actual Prospective Recovery		(1,114)	(1,311)	(1,371)	(1,424)	(1,503)	(1,503)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	403	214	159	117	90	90

References:

- (1) Tab 2, Schedule 3, Page 4 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 4 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 4 of 18, Line 11.

UNION GAS LIMITED

Rate 20 - North Tolls and LBA - Storage (Deferral Account 179-100)

Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006			Year 2007		
			Apr Q2	Jul Q3	Oct Q4	Jan Q1	Apr Q2	Jul Q3
			(a)	(b)	(c)	(d)	(e)	(f)
<u>Deferral Amounts</u>								
1	Total Deferral Amounts for Recovery	(1)	17	17	14	19	3	-
2	Cumulative Deferral Amounts for Recovery	(2)	(263)	(246)	(232)	(213)	(210)	(210)
<u>Prospective Recovery</u>								
3	Actual Prospective Recovery	(3)	(21)	(31)	(32)	(18)	8	-
4	Cumulative Actual Prospective Recovery		(184)	(215)	(247)	(265)	(257)	(257)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	79	31	(14)	(52)	(47)	(47)

References:

- (1) Tab 2, Schedule 3, Page 5 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 5 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 5 of 18, Line 11.

UNION GAS LIMITED

Bundled Storage (R20 and R100) - North Tolls and LBA - Storage (Deferral Account 179-100)

Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006			Year 2007		
			Apr Q2 (a)	Jul Q3 (b)	Oct Q4 (c)	Jan Q1 (d)	Apr Q2 (e)	Jul Q3 (e)
	<u>Deferral Amounts</u>							
1	Total Deferral Amounts for Recovery	(1)	(11)	(8)	(16)	(23)	(24)	-
2	Cumulative Deferral Amounts for Recovery	(2)	(486)	(494)	(511)	(534)	(558)	(558)
	<u>Prospective Recovery</u>							
3	Actual Prospective Recovery	(3)	(40)	(57)	(58)	(41)	(22)	-
4	Cumulative Actual Prospective Recovery		(333)	(389)	(447)	(488)	(510)	(510)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	153	105	63	45	48	48

References:

- (1) Tab 2, Schedule 3, Page 6 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 6 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 6 of 18, Line 11.

UNION GAS LIMITED
Fuel - Northern and Eastern Operations Area (Deferral Account 179-100)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul	Oct	Jan	Apr	Jul
			Q3	Q4	Q1	Q2	Q3
			(a)	(b)	(c)	(d)	(e)
<u>Deferral Amounts</u>							
1	Total Deferral Amounts for Recovery	(1)	(861)	(683)	118	(414)	(288)
2	Cumulative Deferral Amounts for Recovery	(2)	6,001	5,318	5,435	5,022	4,734
<u>Prospective Recovery</u>							
3	Actual Prospective Recovery	(3)	2,069	406	675	1,179	(27)
4	Cumulative Actual Prospective Recovery		3,143	3,549	4,224	5,403	5,376
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	(2,857)	(1,768)	(1,211)	382	643

References:

- (1) Tab 2, Schedule 3, Page 7 of 18, Line 8.
(2) Tab 2, Schedule 3, Page 7 of 18, Line 9.
(3) Tab 2, Schedule 3, Page 7 of 18, Line 11.

UNION GAS LIMITED
Southern Purchased Gas Variance Account (Deferral Account 179-106)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006				Year 2007		
			Jul Q3	Oct Q4	(a)		Jan Q1	Apr Q2	Jul Q3
					(b)		(c)		(e)
	Deferral Amounts								
1	Total Deferral Amounts for Recovery	(1)	(54,510)	(58,021)			(48,160)	(22,483)	(21,814)
2	Cumulative Deferral Amounts for Recovery	(2)	(35,932)	(93,952)			(142,112)	(164,595)	(186,409)
	Prospective Recovery								
3	Actual Prospective Recovery	(3)	14,072	1,658			(5,755)	(45,047)	(77,984)
4	Cumulative Actual Prospective Recovery		18,549	20,207			14,452	(30,595)	(108,579)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	54,481	114,160			156,565	134,001	77,831

References:

- (1) Tab 2, Schedule 3, Page 8 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 8 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 8 of 18, Line 11.

UNION GAS LIMITED
Inventory Revaluation (Deferral Account 179-109)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007					
			Jul Q3 (a)	Oct Q4 (b)	Jan Q1 (c)	Apr Q2 (d)	Jul Q3 (e)			
Deferral Amounts										
1	Total Deferral Amounts for Recovery	(1)	10,448	2,833	25,091	694	309			
2	Cumulative Deferral Amounts for Recovery	(2)	(110,488)	(107,655)	(82,564)	(81,870)	(81,561)			
Prospective Recovery										
3	Actual Prospective Recovery	(3)	(36,508)	(6,324)	(6,407)	779	18,660			
4	Cumulative Actual Prospective Recovery		(100,685)	(107,009)	(113,416)	(112,637)	(93,977)			
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	9,803	646	(30,852)	(30,767)	(12,416)			

References:

- (1) Tab 2, Schedule 3, Page 9 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 9 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 9 of 18, Line 11.

UNION GAS LIMITED
Rate 01 - Load Balancing (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul Q3 (b)	Oct Q4 (c)	Jan Q1 (d)	Apr Q2 (e)	Jul Q3 (e)
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(669)	(7)	(9)	(4)	(355)
2	Cumulative Deferral Amounts for Recovery	(2)	(1,175)	(1,182)	(1,191)	(1,194)	(1,550)
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	(126)	(19)	(57)	(294)	(292)
4	Cumulative Actual Prospective Recovery		(445)	(464)	(521)	(815)	(1,107)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	730	718	669	379	443

References:

- (1) Tab 2, Schedule 3, Page 10 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 10 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 10 of 18, Line 11.

UNION GAS LIMITED

Rate 10 - Load Balancing (Deferral Account 179-107)

Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul Q3 (b)	Oct Q4 (c)	Jan Q1 (d)	Apr Q2 (e)	Jul Q3
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(243)	(2)	(2)	(2)	(135)
2	Cumulative Deferral Amounts for Recovery	(2)	(206)	(209)	(211)	(213)	(348)
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	(42)	(12)	(30)	(97)	(98)
4	Cumulative Actual Prospective Recovery		52	40	10	(88)	(185)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	258	248	220	125	163

References:

- (1) Tab 2, Schedule 3, Page 11 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 11 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 11 of 18, Line 11.

UNION GAS LIMITED
Rate 20 - Load Balancing (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul Q3 (b)	Oct Q4 (c)	Jan Q1 (d)	Apr Q2 (e)	Jul Q3 (e)
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(193)	(2)	(2)	(2)	(120)
2	Cumulative Deferral Amounts for Recovery	(2)	(497)	(499)	(501)	(503)	(623)
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	(22)	(21)	(34)	(37)	(38)
4	Cumulative Actual Prospective Recovery		(229)	(250)	(284)	(321)	(359)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	268	249	217	182	264

References:

- (1) Tab 2, Schedule 3, Page 12 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 12 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 12 of 18, Line 11.

UNION GAS LIMITED
Rate M2 - Load Balancing (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul Q3 (b)	Oct Q4 (c)	Jan Q1 (d)	Apr Q2 (e)	Jul Q3
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(3,259)	(39)	(37)	(31)	(1,775)
2	Cumulative Deferral Amounts for Recovery	(2)	(5,655)	(5,694)	(5,731)	(5,762)	(7,537)
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	(595)	(115)	(338)	(1,420)	(1,505)
4	Cumulative Actual Prospective Recovery		(2,156)	(2,271)	(2,609)	(4,028)	(5,533)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	3,499	3,423	3,122	1,733	2,003

References:

- (1) Tab 2, Schedule 3, Page 13 of 18, Line 8.
(2) Tab 2, Schedule 3, Page 13 of 18, Line 9.
(3) Tab 2, Schedule 3, Page 13 of 18, Line 11.

UNION GAS LIMITED
Rate M4 - Load Balancing (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul	Oct	Jan	Apr	Jul
			Q3	Q4	Q1	Q2	Q3
			(b)	(c)	(d)	(e)	
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(601)	(6)	(4)	(2)	(370)
2	Cumulative Deferral Amounts for Recovery	(2)	(625)	(631)	(636)	(638)	(1,008)
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	(70)	(56)	(144)	(199)	(209)
4	Cumulative Actual Prospective Recovery		6	(50)	(194)	(393)	(601)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	631	581	442	245	406

References:

- (1) Tab 2, Schedule 3, Page 14 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 14 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 14 of 18, Line 11.

UNION GAS LIMITED
Rate M5 - Load Balancing (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul	Oct	Jan	Apr	Jul
			Q3	Q4	Q1	Q2	Q3
			(b)	(c)	(d)	(e)	(d)
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(288)	(3)	(2)	(1)	(208)
2	Cumulative Deferral Amounts for Recovery	(2)	529	526	524	523	315
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	(36)	(32)	(84)	(108)	(90)
4	Cumulative Actual Prospective Recovery		832	800	716	608	518
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	302	273	192	85	203

References:

- (1) Tab 2, Schedule 3, Page 15 of 18, Line 8.
(2) Tab 2, Schedule 3, Page 15 of 18, Line 9.
(3) Tab 2, Schedule 3, Page 15 of 18, Line 11.

UNION GAS LIMITED

Rate M7 - Load Balancing (Deferral Account 179-107)

Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul Q3 (b)	Oct Q4 (c)	Jan Q1 (d)	Apr Q2 (e)	Jul Q3 (d)
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(277)	(3)	(1)	0	(184)
2	Cumulative Deferral Amounts for Recovery	(2)	(570)	(573)	(574)	(573)	(757)
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	23	(43)	(184)	(135)	(80)
4	Cumulative Actual Prospective Recovery		(281)	(324)	(508)	(643)	(723)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	289	248	65	(70)	34

References:

- (1) Tab 2, Schedule 3, Page 16 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 16 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 16 of 18, Line 11.

UNION GAS LIMITED
Rate M9 - Load Balancing (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006			Year 2007		
			Jul Q3	Oct Q4		Jan Q1	Apr Q2	Jul Q3
			(b)	(c)		(d)	(e)	
	<u>Deferral Amounts</u>							
1	Total Deferral Amounts for Recovery	(1)	(27)	(0)		(0)	(0)	(11)
2	Cumulative Deferral Amounts for Recovery	(2)	(69)	(70)		(70)	(70)	(81)
	<u>Prospective Recovery</u>							
3	Actual Prospective Recovery	(3)	(4)	(0)		(4)	(10)	(11)
4	Cumulative Actual Prospective Recovery		(40)	(41)		(45)	(55)	(66)
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	29	29		25	15	15

References:
(1) Tab 2, Schedule 3, Page 17 of 18, Line 8.
(2) Tab 2, Schedule 3, Page 17 of 18, Line 9.
(3) Tab 2, Schedule 3, Page 17 of 18, Line 11.

UNION GAS LIMITED
Spot Gas Purchases (Deferral Account 179-107)
Prospective Recovery Reconciliation

Line No.	Particulars (\$000's)	Notes	Year 2006		Year 2007		
			Jul	Oct	Jan	Apr	Jul
			Q3	Q4	Q1	Q2	Q3
			(a)	(b)	(c)	(d)	(e)
	<u>Deferral Amounts</u>						
1	Total Deferral Amounts for Recovery	(1)	(1)	(1)	(1)	(1)	(0)
2	Cumulative Deferral Amounts for Recovery	(2)	314	313	312	311	311
	<u>Prospective Recovery</u>						
3	Actual Prospective Recovery	(3)	48	4	5	8	3
4	Cumulative Actual Prospective Recovery		290	294	299	307	310
5	Cumulative (Prospective Recovery less Deferral Amounts)	Line 4 - Line 2	(23)	(19)	(13)	(4)	(1)

References:

- (1) Tab 2, Schedule 3, Page 18 of 18, Line 8.
- (2) Tab 2, Schedule 3, Page 18 of 18, Line 9.
- (3) Tab 2, Schedule 3, Page 18 of 18, Line 11.

Union Gas Limited - Northern Operations Area
Gas Purchase Transportation Expense
Year Ending December 31, 2007

Line No.		Annual Vol. TJ	EB-2005-0520		April 2007 QRAM Toll Update		July 2007 QRAM Toll Update (1)		Variance in Costs (\$000's)	
			Rates (\$ / GJ)	Costs (\$000's)	Updated Rates (\$ / GJ)	Updated Costs (\$000's)	Updated Rates (\$ / GJ)	Updated Costs (\$000's)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (g)-(e)	
FT TCPL Transportation										
<u>Demand Costs</u>										
1	CDA	Capacity	3,211	26.474	2,787	28.065	2,954	29.128	3,066	112
2	EDA	Capacity	22,967	26.474	19,935	28.065	21,133	29.128	21,933	800
3	MDA	Capacity	1,651	8.496	460	8.779	475	9.205	498	23
4	NDA	Capacity	17,924	20.734	12,185	21.615	12,702	22.465	13,202	499
5	SDA	Capacity	2,966	20.734	2,016	21.615	2,102	22.465	2,184	83
6	WDA	Capacity	12,145	13.595	5,413	14.081	5,607	14.682	5,846	239
7	Supply TCPL Demand Costs			42,796		44,730		46,730		1,757
8	LBA			1,200		1,200		1,200		-
9	CMinn/CTrans	3,136	4.782	493	4.782	493	4.782	493		-
10	Supply Transportation Demand			44,489		46,666		48,423		1,757
11	Company Used	(355)		(366)		(366)		(366)		-
12	Inventory Change	(112)		(115)		(115)		(115)		-
13	Adjustment			(41)		(41)		(41)		-
14	Demand Costs in Rates			43,967		46,144		47,901		1,757
<u>Commodity Costs</u>										
15	CDA	Flow	2,924	0.065	189	0.067	197	0.073	213	16
16	EDA	Flow	21,398	0.065	1,383	0.067	1,440	0.073	1,555	115
17	MDA	Flow	706	0.019	13	0.019	14	0.021	15	1
18	NDA	Flow	17,924	0.050	897	0.051	918	0.055	992	73
19	SDA	Flow	2,966	0.050	148	0.051	152	0.055	164	12
20	WDA	Flow	10,505	0.032	339	0.033	344	0.035	371	28
21	Supply TCPL Commodity		56,423	2,969		3,065		3,310		245
22	CMinn/CTrans	706		10		10		10		-
23	Supply Transportation Commodity			2,980		3,075		3,320		245
24	Company Used	(355)		(18)		(18)		(18)		-
25	Inventory Change	(112)		(6)		(6)		(6)		-
26	Adjustment			(2)		(2)		(2)		-
27	Commodity Costs in Rates			2,954		3,050		3,295		245
<u>Fuel Costs</u>										
28	CDA	Flow	885	4.373%	268	4.373%	268	4.373%	268	-
29	EDA	Flow	10,688	4.373%	3,280	4.373%	3,280	4.373%	3,280	-
30	MDA	Flow	385	1.350%	40	1.350%	40	1.350%	40	-
31	NDA	Flow	9,050	3.303%	2,177	3.303%	2,177	3.303%	2,177	-
32	SDA	Flow	657	3.303%	158	3.303%	158	3.303%	158	-
33	WDA	Flow	5,123	2.012%	791	2.012%	791	2.012%	791	-
34	Supply Transportation Fuel	26,788		6,714		6,714		6,714		-
35	Company Used			(124)		(124)		(124)		-
36	Inventory Change			(39)		(39)		(39)		-
37	Deferral Adjustment			766		766		766		-
38	Fuel Costs in Rates			7,317		7,317		7,317		-
39	Total North FT Transport in Rates				\$ 54,238		\$ 56,511		\$ 58,512	\$ 2,002

Notes:

(1) The effective date for Union customers reflecting in rates the most recent Toll update by TCPL (in April 2007).

UNION GAS LIMITED
Allocation of Firm Transportation Related Costs
(\$000's)

Line No.	Particulars	Total (a)	Rate 01 (b)	Rate 10 (c)	Rate 20 (d)	Rate 100 (e)	Rate 25 (f)
	FT Transportation Demand						
1	Approved Toll Rate for April 2007 (1) (2)	46,144	28,696	11,671	4,908	-	870
2	Updated Toll Rate for July 2007 (1) (3)	47,901	29,785	12,114	5,093	-	909
3	Increase (Line 2 minus Line 1) (4)	1,757	1,089	443	185	-	39
	FT Transportation Commodity						
4	Approved Toll Rate for April 2007 (1) (5)	3,050	1,837	770	348	-	95
5	Updated Toll Rate for July 2007 (1) (6)	3,295	1,985	831	376	-	103
6	Increase (Line 5 minus Line 4) (7)	245	148	61	28	-	8
7	Total Incremental Costs (Line 3 plus Line 6) (8)	2,002	1,237	504	213	-	47

Notes:

- 1) The allocation of Firm Transportation related costs is consistent with EB-2005-0520.
- 2) EB-2007-0053, Schedule 5, Page 1 of 11, Working Papers, Line 14, Col. (e)
- 3) EB-2007-0634, Schedule 5, Page 1 of 11, Working Papers, Line 14, Col. (g)
- 4) EB-2007-0634, Schedule 5, Page 1 of 11, Working Papers, Line 14, Col. (h)
- 5) EB-2007-0053, Schedule 5, Page 1 of 11, Working Papers, Line 27, Col. (e)
- 6) EB-2007-0634, Schedule 5, Page 1 of 11, Working Papers, Line 27, Col. (g)
- 7) EB-2007-0634, Schedule 5, Page 1 of 11, Working Papers, Line 27, Col. (h)
- 8) EB-2007-0634, Schedule 5, Page 1 of 11, Working Papers, Line 39, Col. (h)

UNION GAS LIMITED
Northern & Eastern Operations Area
Gas Supply Transportation Charges
Effective July 1, 2007

EB-2007-0053					EB-2007-0634				
		Approved			Proposed				
Line	Billing	Rate (2)	Revenue	Rate (3)	Revenue	Rate	Revenue		
No.	Particulars	Units (1)	(cents/m³)	(c) = (b*a/100)	(cents/m³)	(e) = (d*a/100)	(f) = (d-b)	(g) = (e-c)	
		(10³ m³)	(b)		(d)		(f) = (d-b)		
<u>Rate 01 (cents/ m3)</u>									
Gas Transportation									
1	Fort Frances	13,366	2.8784	385	2.9778	398	0.0994	13	
2	Western	178,403	2.8894	5,155	3.0018	5,355	0.1124	201	
3	Northern	397,216	3.4791	13,819	3.6137	14,354	0.1346	535	
4	Eastern	316,326	3.9849	12,605	4.1393	13,094	0.1544	489	
5	Total Rate 01	905,311	3.5307	31,964	3.6674	33,201	0.1366	1,237	
Gas Storage									
6	Fort Frances	13,366	1.9099	255	1.9099	255	-	-	
7	Western	178,403	1.9075	3,403	1.9075	3,403	-	-	
8	Northern	397,216	2.2951	9,116	2.2951	9,116	-	-	
9	Eastern	316,326	2.6079	8,249	2.6079	8,249	-	-	
10	Total Rate 01	905,311	2.3223	21,024	2.3223	21,024	-	-	
<u>Rate 10 (cents/m3)</u>									
Gas Transportation									
11	Fort Frances	2,629	2.6378	69	2.7311	72	0.0934	2	
12	Western	65,506	2.6488	1,735	2.7552	1,805	0.1064	70	
13	Northern	146,303	3.2384	4,738	3.3670	4,926	0.1286	188	
14	Eastern	164,703	3.7443	6,167	3.8927	6,411	0.1484	244	
15	Total Rate 10	379,141	3.3521	12,709	3.4853	13,214	0.1331	504	
Gas Storage									
16	Fort Frances	2,629	1.2255	32	1.2255	32	-	-	
17	Western	65,506	1.2231	801	1.2231	801	-	-	
18	Northern	146,303	1.6107	2,357	1.6107	2,357	-	-	
19	Eastern	164,703	1.9235	3,168	1.9235	3,168	-	-	
20	Total Rate 10	379,141	1.6770	6,358	1.6770	6,358	-	-	

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (a)
- (2) EB-2006-0053, Appendix A effective April 1, 2007 (Excludes Price Adjustments)
- (3) Schedule 5, Working Papers, Pages 6-10

UNION GAS LIMITED
Northern & Eastern Operations Area
Gas Supply Transportation Charges
Effective July 1, 2007

EB-2007-0053					EB-2007-0634			
		Billing	Approved		Proposed		Rate	Revenue
Line	Particulars	Units (1)	Rate (2)	Revenue	Rate (3)	Revenue	Difference	Difference
No.		(10*3 m*3)	(cents/m*3)	(\$000's)	(cents/m*3)	(\$000's)	(cents/m*3)	(\$000's)
		(a)	(b)	(c) = (b*a/100)	(d)	(e) = (d*a/100)	(f) = (d-b)	(g) = (e-c)
Rate 20								
Gas Supply Demand								
1	Fort Frances	-	24.4742	-	25.3849	-	0.9107	-
2	Western	2,664	24.7073	658	25.8508	689	1.1435	30
3	Northern	942	41.3066	389	42.7815	403	1.4749	14
4	Eastern	4,757	55.1752	2,625	56.9336	2,708	1.7584	84
Commodity Trans. 1								
5	Fort Frances	-	2.1365	-	2.1971	-	0.0606	-
6	Western	25,318	2.1400	542	2.2058	558	0.0658	17
7	Northern	10,073	2.5308	255	2.6055	262	0.0747	8
8	Eastern	55,824	2.8583	1,596	2.9409	1,642	0.0826	46
Commodity Trans. 2								
9	Fort Frances	-	0.1259	-	0.1334	-	0.0075	-
10	Western	11,140	0.1236	14	0.1310	15	0.0075	1
11	Northern	10,162	0.1909	19	0.2059	21	0.0150	2
12	Eastern	59,036	0.2508	148	0.2733	161	0.0225	13
13	Total Rate 20	171,554	3.641	6,246	3.7653	6,460	0.1247	213
R100								
Gas Supply Demand								
14	Fort Frances		37.8415	-	40.6945	-	2.8530	-
15	Western		37.8425	-	41.2381	-	3.3956	-
16	Northern		56.6575	-	60.9906	-	4.3331	-
17	Eastern		71.7855	-	77.5013	-	5.7158	-
Commodity Trans. 1								
18	Fort Frances		3.6299	-	3.8838	-	0.2539	-
19	Western		3.6299	-	3.8903	-	0.2604	-
20	Northern		3.9099	-	4.1901	-	0.2802	-
21	Eastern		4.1399	-	4.4417	-	0.3018	-
Commodity Trans. 2								
22	Fort Frances	-	0.1263	-	0.1334	-	0.0071	-
23	Western	-	0.1205	-	0.1310	-	0.0106	-
24	Northern	-	0.1883	-	0.2059	-	0.0177	-
25	Eastern	-	0.2447	-	0.2733	-	0.0286	-
26	Total Rate 100	-	-	-	-	-	-	-
R25								
27	Gas Supply	41,048	-	-	-	-	0.1144	47
28	Total Difference							2,002

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 6, Column (a)
- (2) EB-2006-0053, Appendix A effective April 1, 2007 (Excludes Price Adjustments)
- (3) Schedule 5, Working Papers, Pages 6-10

UNION GAS LIMITED
Northern & Eastern Operations Area
Change in Commodity Transportation Rate
Effective July 1, 2007

Line No.	Description	Fort Frances District	Western Zone	Northern Zone	Eastern Zone
		(a)	(b)	(c)	(d)
<u>R01 (cents/ m3)</u>					
1	Proposed Transportation Toll Prospective Recovery	0.0791	0.0791	0.0791	0.0791
2	Less: Current Transportation Toll Prospective Recovery	(0.0438)	(0.0438)	(0.0438)	(0.0438)
3	Load Balancing Prospective Recovery	(0.0380)	(0.0380)	(0.0380)	(0.0380)
4	Less: Current Load Balancing Prospective Recovery	(0.0749)	(0.0749)	(0.0749)	(0.0749)
5	TCPL Toll Change Adjustment	0.0994	0.1124	0.1346	0.1544
6	Total Transportation Rate Change	<u>0.2592</u>	<u>0.2722</u>	<u>0.2944</u>	<u>0.3142</u>
<u>R10 (cents/ m3)</u>					
7	Proposed Transportation Toll Prospective Recovery	0.0791	0.0791	0.0791	0.0791
8	Less: Current Transportation Toll Prospective Recovery	(0.0438)	(0.0438)	(0.0438)	(0.0438)
9	Load Balancing Prospective Recovery	(0.0342)	(0.0342)	(0.0342)	(0.0342)
10	Less: Current Load Balancing Prospective Recovery	(0.0640)	(0.0640)	(0.0640)	(0.0640)
11	TCPL Toll Change Adjustment	0.0934	0.1064	0.1286	0.1484
12	Total Transportation Rate Change	<u>0.2461</u>	<u>0.2591</u>	<u>0.2813</u>	<u>0.3011</u>
<u>R20 (cents/m3)</u>					
<u>Commodity Transport 1</u>					
13	Proposed Transportation Toll Prospective Recovery	0.0791	0.0791	0.0791	0.0791
14	Less: Current Transportation Toll Prospective Recovery	(0.0438)	(0.0438)	(0.0438)	(0.0438)
15	Load Balancing Prospective Recovery	(0.0994)	(0.0994)	(0.0994)	(0.0994)
16	Less: Current Load Balancing Prospective Recovery	(0.1255)	(0.1255)	(0.1255)	(0.1255)
17	TCPL Toll Change Adjustment Transport 1	0.0606	0.0658	0.0747	0.0826
18	Total Commodity Transport 1 Rate Change	<u>0.2096</u>	<u>0.2148</u>	<u>0.2237</u>	<u>0.2316</u>
<u>Commodity Transport 2</u>					
19	TCPL Toll Change Adjustment Transport 2	0.0075	0.0075	0.0150	0.0225
20	Total Commodity Transport 2 Rate Change	<u>0.0075</u>	<u>0.0075</u>	<u>0.0150</u>	<u>0.0225</u>

UNION GAS LIMITED
Northern & Eastern Operations Area
Gas Supply Charges for Rates 01 and 10

Line No.	Particulars	Rate 01		Rate 10	
		Transport (a)	Storage (b)	Transport (c)	Storage (d)
1	Allocated Costs	31,964	21,024	12,710	6,358
2	Change in costs	1,237	-	504	-
3	Total Allocated Costs- (\$000's)	33,201	21,024	13,214	6,358
<u>Western District Adjustment</u>					
4	Volume - 10*3 m*3	178,403	178,403	65,506	65,506
5	Zonal Commodity Differential - cents/ m*3	0.0241	(0.0024)	0.0241	(0.0024)
6	Cost - (\$000)	43	(4)	16	(2)
<u>Northern Zone Adjustment</u>					
7	Volume - 10*3 m*3	397,216	397,216	146,303	146,303
8	Zonal Commodity Differential - cents/ m*3	0.6359	0.3852	0.6359	0.3852
9	Cost - (\$000's)	2,526	1,530	930	564
<u>Eastern Zone Adjustment</u>					
10	Volume - 10*3 m*3	316,326	316,326	164,703	164,703
11	Zonal Commodity Differential - cents/ m*3	1.1616	0.6980	1.1616	0.6980
12	Cost - (\$000's)	3,674	2,208	1,913	1,150
13	Total Cost Differential (\$000's)	6,243	3,734	2,859	1,712
14	Remaining Cost - (\$000's) - (line 3 - line 13)	26,958	17,290	10,355	4,646
15	Total Volume - 10*3 m*3	905,311	905,311	379,141	379,141
<u>Rate By Zone- cents/m3</u>					
16	Avg. Ft. Frances (line 14 / line 15 *100)	2.9778	1.9099	2.7311	1.2255
17	Western District (line 5 + line 16)	3.0018	1.9075	2.7552	1.2231
18	Northern Zone (line 8 + line 16)	3.6137	2.2951	3.3670	1.6107
19	Eastern Zone (line 11 + line 16)	4.1393	2.6079	3.8927	1.9235

UNION GAS LIMITED
Northern & Eastern Operations Area
Combination of Costs
Allocated to Rate 20

Line No.	Particulars	Demand Related (a)	Commodity Related (b)	Total (\$000's) (c)= (a+b)
	<u>Gas Supply</u>			
1	Total Transportation Costs (\$000's)	5,480	-	5,480
2	Change in Transportation	<u>213</u>	<u>-</u>	<u>213</u>
3	Total Transportation	5,693	-	5,693
4	Total Storage Costs (\$000's)	641	126	767
5	Total Gas Supply Costs (\$000's)	<u>6,334</u>	<u>126</u>	<u>6,460</u>

Allocation of Costs

6	Demand Recovery @ 60%	3,800	-	3,800
7	Commodity Recovery @ 40%	2,534	126	2,660

R20 Annual Billing Units By Zone

<u>R20 Annual Billing Units By Zone</u>	<u>Fort Frances</u>	<u>Western Zone</u>	<u>Northern Zone</u>	<u>Eastern Zone</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)

Sales & Bundled- T Volume (10*3 m*3)

8	Commodity Transportation 1	-	25,318	10,073	55,824	91,215
9	Commodity Transportation 2	-	11,140	10,162	59,036	80,338
10	Total Volume	-	36,458	20,235	114,860	171,554

Gas Supply Demand Volume (10*3 m*3 per day)

11	Annual Billing Volume	-	2,664	942	4,757	8,363
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UNION GAS LIMITED
Northern & Eastern Operations
Separation of Gas Supply Costs
Allocated to Rate 20

Line No.	Particulars	Fort Frances (a)	Western Zone (b)	Northern Zone (c)	Eastern Zone (d)	Total (\$000's) (e)
<u>Commodity Transportation 2</u>						
1	Commodity Related Costs					126
2	Demand Related Costs					2,534
3	Total Costs (\$000's) (1)					2,660
4	Volume (Second Block) (10*3 m*3)	-	11,140	10,162	59,036	
5	Commodity Transportation- cents per m*3	0.1334	0.1310	0.2059	0.2733	
6	Base Cost (line 4 * line 5 /100)	-	15	21	161	197
7	Remaining Cost Recovered in Commodity Trans 1 (line 3 - line 6)					2,463
<u>Commodity Transportation 1</u>						
8	Total Cost Differential (cents per m*3)	-	0.0217	1.0211	1.8596	
9	Adjustment Factor	-	40%	40%	40%	
10	Adjusted Differential (line 8 * line 9)	-	0.0087	0.4084	0.7438	
11	Volume (First Block) (10 *3 m*3)	-	25,318	10,073	55,824	
12	Cost Differential (\$000's)	-	2	41	415	459
13	Remaining Costs (\$000's) (line 7 - line 12)					2,004
14	Total Volume (First Block)					91,215
15	Avg. Fort Frances Zone Rate					2.1971
16	Zone Rates (cents per m*3) - (line 10 + line 15)	2.1971	2.2058	2.6055	2.9409	
<u>Gas Supply Demand Charge</u>						
17	Total Gas Supply Demand Costs (\$000's) (2)					3,800
18	Total Demand Differential (cents/m3/day)	-	0.7766	28.9944	52.5812	
19	Adjustment Factor	-	60%	60%	60%	
20	Adjusted Differential (line 18 * line 19)	-	0.4659	17.3966	31.5487	
21	Annual Demand Volume - (10*3 m*3 / day)	-	2,664	942	4,757	
22	Cost Differential (\$000's)	-	12	164	1,501	1,677
23	Remaining Costs (\$000's) (line 17 - line 22)					2,123
24	Total Annual Demand Volume (10*3 m*3 / day)					8,363
25	Avg. Fort Frances Zone Rate					25.3849
26	Zone Rates (cents per m*3) - (line 20 + line 25)	25.3849	25.8508	42.7815	56.9336	

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 11, Page 4 of 8, Column (c), Line 7
(2) EB-2005-0520, Rate Order, Working Papers, Schedule 11, Page 4 of 8, Column (c), Line 6

Allocation of Costs

R100 Annual Billing Units By Zone

Sales & Bundled- T Volume (10*3 m*3)

Gas Supply Demand Volume (10*3 m*3 per day)

11	Annual Billing Volume	5,600	12,918	50,172	24,696	93,386
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UNION GAS LIMITED
Northern & Eastern Operations
Separation of Gas Supply Costs
Allocated to Rate 100

Line No.	Particulars	Fort Frances (a)	Western Zone (b)	Northern Zone (c)	Eastern Zone (d)	Total (\$000's) (e)
<u>Commodity Transportation 2</u>						
1	Commodity Related Costs					7,416
2	Demand Related Costs					24,577
3	Total Costs (\$000's) (1)					31,993
4	Volume (Second Block)- 10*3 m*3	83,875	240,881	825,506	442,316	
5	Commodity Transportation- cents per m*3	0.1334	0.1310	0.2059	0.2733	
6	Base Cost (line 4 * line 5 /100)	112	316	1,700	1,209	3,336
7	Remaining Cost Recovered in Commodity Trans 1 (line 3 - line 6)					28,656
<u>Commodity Transportation 1</u>						
8	Total Cost Differential (cents per m*3)	-	0.0217	1.0211	1.8596	
9	Adjustment Factor	-	30%	30%	30%	
10	Adjusted Differential (line 8 * line 9)	-	0.0065	0.3063	0.5579	
11	Volume (First Block) (10 *3 m*3)	35,947	103,235	353,788	189,564	
12	Cost Differential (\$000's)	-	7	1,084	1,058	2,148
13	Remaining Costs (\$000's) (line 7 - line 12)					26,508
14	Total Volume (First Block)					682,534
15	Avg. Fort Frances Zone Rate					3.8838
16	Zone Rates - cents per m*3 - (line 10 + line 15)	3.8838	3.8903	4.1901	4.4417	
<u>Gas Supply Demand Charge</u>						
17	Total Gas Supply Demand Costs (\$000's) (2)					57,346
18	Total Demand Differential (cents/m3/day)	-	0.7766	28.9944	52.5812	
19	Adjustment Factor	-	70%	70%	70%	
20	Adjusted Differential (line 18 * line 19)	-	0.5436	20.2961	36.8068	
21	Annual Demand Volume (10*3 m*3 / day)	5,600	12,918	50,172	24,696	
22	Cost Differential (\$000's)	-	70	10,183	9,090	19,343
23	Remaining Costs (\$000's) (line 17 - line 22)					38,003
24	Total Annual Demand Volume (10*3 m*3 / day)					93,386
25	Avg. Fort Frances Zone Rate					40.6945
26	Zone Rates (cents per m*3) - (line 20 + line 25)	40.6945	41.2381	60.9906	77.5013	

Notes:

- (1) EB-2005-0520, Rate Order, Working Papers, Schedule 11, Page 6 of 8, Column (c), Line 7
(2) EB-2005-0520, Rate Order, Working Papers, Schedule 11, Page 6 of 8, Column (c), Line 6

Northern & Eastern Operations Area
Derivation of Zonal Differentials
Effective July 1, 2007

Line No.	Particulars	Fort Frances District (a)	Western Zone (b)	Northern Zone (c)	Eastern Zone (d)	Zonal Differential Transport			Zonal Differential Storage		
						Fort Frances to West (e)	Fort Frances to North (f)	Fort Frances to East (g)	Fort Frances to West (h)	Fort Frances to North (i)	Fort Frances to East (j)
<u>Commodity Charges</u>											
<u>Firm Service (cents/m³)</u>											
1	Commodity Transportation	0.0786	0.1310	0.2059	0.2733						
2	Centra Transmission Commodity	0.0548	0.0000	0.0000	0.0000						
3	Commodity Transportation	0.1334	0.1310	0.2059	0.2733	(0.0014)	0.0429	0.0829	(0.0024)	0.0252	0.0483
<u>Contract Daily Demand at</u>											
4	100% Load Factor	1.7640	1.8070	2.7650	3.5850	0.0255	0.5930	1.0787	0.0000	0.3599	0.6498
5	Total Commodity Charges at 100% Load Factor	1.8974	1.9380	2.9709	3.8583	0.0241	0.6359	1.1616	(0.0024)	0.3852	0.6980
<u>Demand Charges</u>											
<u>CD Transportation Demand</u>											
6	Rate - cents/m ³ per day	34.4635	54.9694	84.1090	109.0552						
7	Centra Transmission Demand	12.5652	0.0000	0.0000	0.0000						
8	Centra Minnesota Pipelines Demand	6.6309	0.0000	0.0000	0.0000						
9	Total Demand Charges	53.6596	54.9694	84.1090	109.0552	0.7759	18.0375	32.8151	0.0007	10.9569	19.7661