



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

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# **DECISION ON SETTLEMENT PROPOSAL AND RATE ORDER**

**EB-2022-0110**

## **ENBRIDGE GAS INC.**

**2021 Deferral and Variance Account Disposition and Earnings  
Sharing Application**

**BEFORE: Allison Duff**  
Presiding Commissioner

**Pankaj Sardana**  
Commissioner

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**November 8, 2022**

## 1 OVERVIEW

Enbridge Gas Inc. (Enbridge Gas) applied for an order approving the disposition of amounts recorded in certain deferral and variance accounts (DVAs) and for a review of the 2021 earnings sharing amount. In its application, Enbridge Gas also provided its 2021 performance scorecard for review.

The parties to the hearing reached a settlement on the disposition of all 2021 DVA balances that were requested for disposition in this proceeding. The total as-filed net balance of all DVAs requested for disposition was \$60.42 million (including interest). This amount was revised to \$65.62 million (including interest) as a result of an error in the calculation of the Union Gas Unaccounted for Gas (UFG) Price Variance Account.<sup>1</sup> The settlement proposal resulted in the overall net balance decreasing from the revised amount of \$65.62 million to \$64.94 million (including interest).

OEB staff filed a submission supporting the settlement proposal. The OEB has reviewed the settlement proposal and approves it as filed. The OEB finds that the settlement proposal will result in just and reasonable rates. The OEB approves the unit rates filed in the draft rate order along with the settlement proposal.

In its application, Enbridge Gas provided the 2021 performance scorecard. In the settlement proposal, Enbridge Gas committed to improving its Meter Reading Performance Metric. The OEB accepts the commitments made by Enbridge Gas in the settlement proposal, and further notes that Enbridge Gas made additional commitments with respect to certain performance metrics through an Assurance of Voluntary Compliance that was filed with the OEB in a separate proceeding.<sup>2</sup> Accordingly, the OEB will not conduct a further review of the performance scorecard in this proceeding.

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<sup>1</sup> London Property Management Association IRR #1.

<sup>2</sup> Assurance of Voluntary Compliance, Pursuant to section 112.7 of the Ontario Energy Board Act, 1998, Enbridge Gas Inc., EB-2022-0188, September 12, 2022.

## 2 THE PROCESS

Enbridge Gas was formed on January 1, 2019, pursuant to the OEB's approval of the amalgamation of EGD and Union Gas Limited.<sup>3</sup> Following the amalgamation, Enbridge Gas has maintained the EGD rate zone, and the Union North West, Union North East and Union South rate zones.

In its amalgamation decision, the OEB also approved a rate-setting framework and associated parameters, including an earnings sharing mechanism for the deferred rebasing period of 2019 to 2023. Enbridge Gas's actual 2021 utility earnings did not exceed the OEB-approved return on equity (ROE) by more than the threshold for sharing. Accordingly, no earnings sharing mechanism amount was proposed to be shared with ratepayers in this application.

Enbridge Gas has maintained most of the deferral and variance accounts previously established for each rate zone. The amalgamation decision also created additional DVAs that apply to the merged entity.

A Notice of Hearing for this application was issued on June 22, 2022. The following parties were approved as intervenors in the proceeding:

- Consumers Council of Canada (CCC)
- Canadian Manufacturers & Exporters (CME)
- City of Kitchener (Kitchener)
- Federation of Rental-housing Providers of Ontario (FRPO)
- Industrial Gas Users Association (IGUA)
- London Property Management Association (LPMA)
- Ontario Greenhouse Vegetable Growers (OGVG)
- School Energy Coalition (SEC)
- Six Nations Natural Gas Company Limited (SNGG)
- TransCanada Pipelines Limited (TCPL)

The OEB issued Procedural Order No. 1 on July 18, 2022, which approved a list of intervenors, provided for discovery of the evidence, and scheduled a settlement conference.

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<sup>3</sup> EB-2017-0306 / 0307 Decision and Order August 30, 2018, application by Enbridge Gas Distribution and Union Gas Limited to amalgamate under the OEB's policy on mergers, acquisition, amalgamation and divestiture (MAADs Decision).

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A settlement conference was held on September 14 and 15, 2022 with the objective of reaching a settlement on the issues between the intervenors and the applicant. Enbridge Gas filed a settlement proposal on October 11, 2022, for the OEB's consideration. The parties reached a settlement on all DVA balances requested for disposition in the proceeding.

OEB staff filed a submission supporting the settlement proposal on October 21, 2022. OEB staff further confirmed that the proposed rates included in the draft rate order were appropriately calculated.

### 3 DECISION ON SETTLEMENT PROPOSAL

The OEB accepts the settlement proposal as the outcomes are acceptable and results in just and reasonable rates. The OEB finds the rationale provided in the settlement proposal adequate with supporting references to the evidence.

The settlement resulted in a change to the DVA balances. The settlement proposal has resulted in the overall net balance decreasing from the revised amount of \$65.62 million to \$64.94 million (including interest). As part of the settlement, Enbridge Gas agreed to forego recovery of the 2021 balance in the Union Gas OEB Cost Assessment Variance Account.

Consistent with the settlement proposal, the 2021 balances in the UFG-related DVAs will be disposed of on an interim basis in both the EGD and Union rates zones.

The OEB also notes that Enbridge Gas committed to filing additional information in subsequent OEB proceedings as part of the settlement proposal. In its 2023 Gas Supply Plan Annual Update filing, Enbridge Gas committed to file the following:

- The recommended information and data about the Vector contracting decision.<sup>4</sup>
- The forward market pricing data at Chicago and Dawn available to Enbridge Gas at the time of the final decision to extend the existing Vector contract and enter into a new Vector contract.
- The landed cost of supply to date under the new and renewed Vector capacity as compared to the market price at Dawn.
- Information about the utilization and/or assignment of the new and renewed Vector capacity to-date.

Enbridge Gas further committed to filing the following additional information in its 2022 DVA and Earnings Sharing application:

- Detailed evidence on the derivation of UFG balances, including evidence on items such as:
  - i. the process used to determine forecast and actual UFG at the end of each year and the beginning of the following year,
  - ii. the way that UFG is determined on an ongoing basis as forecast (unbilled) volumes are billed, and

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<sup>4</sup> EB-2022-0072, [OEB Staff Report](#), September 7, 2022, p. 40.

- iii. the impact of billing adjustments on UFG.
- A continuity schedule showing forecast and actual UFG on a monthly basis for 2020, 2021 and 2022.

### **Performance Scorecard**

Enbridge Gas did not meet the performance standard for four metrics in 2021. Enbridge Gas indicated that the performance standards were impacted by COVID-19 pandemic restrictions and the amalgamation of utility systems and processes.

In the settlement proposal, parties expressed concerns with the Meter Reading Performance Metric (MRPM). For its part, Enbridge Gas committed to improving the MRPM results. Parties further noted that they would not be taking a position on any of the other performance metrics and did not intend to file written submissions on performance metrics in this proceeding.

In mid-2021, the OEB initiated a separate review of Enbridge Gas's compliance with certain service quality requirements.<sup>5</sup> In particular, the review focused on Enbridge Gas's compliance with Call Answering Performance and Meter Reading Performance. As part of that review, Enbridge Gas made certain commitments with respect to meeting its Call Answering Performance and Meter Reading Performance metrics.

OEB staff in its submission suggested that since the OEB had already reviewed Enbridge Gas's performance metrics in the proceeding which resulted in the Assurance of Voluntary Compliance, a further review of the performance metrics was not required in this proceeding.

### **Findings**

The OEB accepts OEB staff's submission regarding the performance scorecard and will not require further submissions on this issue.

### **Implementation**

All parties agreed that the principal balances in Enbridge Gas's DVAs for the EGD Rate Zone and the Union Rate Zones, along with applicable interest, will be recovered or

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<sup>5</sup> Assurance of Voluntary Compliance, Pursuant to section 112.7 of the Ontario Energy Board Act, 1998, Enbridge Gas Inc., EB-2022-0188, September 12, 2022.

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refunded to customers as a one-time billing adjustment in January 2023, in conjunction with Enbridge Gas's January 1, 2023 Quarterly Rate Adjustment Mechanism (QRAM) Application.

### **Findings**

The OEB agrees with implementing the cost consequences of this application in conjunction with the January 1, 2023, QRAM application. The balances will be recovered or refunded to customers as a one-time billing adjustment.

## 4 ORDER

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The settlement proposal attached as Schedule A is approved.
2. The cumulative DVA debit balance of \$23.33 million inclusive of interest up to December 31, 2022, related to all DVAs for the EGD rate zone, as set out in Appendix B (Schedule B) is approved for disposition to customers.
3. The cumulative DVA debit balance of \$41.62 million inclusive of interest up to December 31, 2022, related to all DVAs for the Union Gas rate zones, as set out in Appendix C (Schedule C), is approved for disposition to customers.
4. The unit rates set out in Appendix B and C (attached to Schedules B and C) associated with the disposition of 2021 DVA balances for the EGD and Union Gas rate zones respectively, are approved and shall be implemented in conjunction with Enbridge Gas's January 1, 2023, QRAM application.
5. Cost eligible intervenors shall file their cost claims with the OEB and forward them to Enbridge Gas on or before **November 21, 2022**.
6. Enbridge Gas shall file with the OEB and forward to the intervenors any objections to the claimed costs by **November 28, 2022**.
7. Intervenors shall file with the OEB and forward to Enbridge Gas any responses to any objections for cost claims by **December 5, 2022**.
8. Enbridge Gas shall pay the OEB's direct and incidental costs of this proceeding upon receipt of the OEB's invoice.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **do not include personal information** (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's [Rules of Practice and Procedure](#).

Please quote file number, **EB-2022-0110** for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).



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- Filings should clearly state the sender's name, postal address, telephone number and e-mail address.
  - Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [File documents online page](#) on the OEB's website.
  - Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact [registrar@oeb.ca](mailto:registrar@oeb.ca) for assistance.
  - Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

All communications should be directed to the attention of the Registrar and be received by end of business, 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Petar Prazic, at [Petar.Prazic@oeb.ca](mailto:Petar.Prazic@oeb.ca) and OEB Counsel, Michael Miller at [Michael.Miller@oeb.ca](mailto:Michael.Miller@oeb.ca).

Email: [registrar@oeb.ca](mailto:registrar@oeb.ca)  
Tel: 1-877-632-2727 (Toll free)

**DATED** at Toronto, **November 8, 2022**.

**ONTARIO ENERGY BOARD**

Nancy Marconi  
Registrar

**SCHEDULE A**  
**SETTLEMENT PROPOSAL**

**NOVEMBER 8, 2022**

**EB-2022-0110**

**ENBRIDGE GAS INC. 2021 EARNINGS SHARING AND  
DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**



**Richard Wathy**  
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Regulatory Affairs

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**Enbridge Gas Inc.**  
P. O. Box 2001  
50 Keil Drive North  
Chatham, ON N7M 5M1

October 11, 2022

**VIA RESS AND EMAIL**

Nancy Marconi  
Registrar  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Nancy Marconi:

**Re: Enbridge Gas Inc. (Enbridge Gas)  
Ontario Energy Board (OEB) File No.: EB-2022-0110  
2021 Utility Earnings and Disposition of Deferral & Variance Account  
Balances - Settlement Proposal**

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In accordance with the OEB's Procedural Order dated August 29, 2022, enclosed please find the Settlement Proposal of Enbridge Gas filed in the above noted proceeding.

In the event that you have any questions on the above or would like to discuss in more detail, please do not hesitate to contact me.

Sincerely,

Richard Wathy  
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)  
EB-2022-0133 Intervenors

# **SETTLEMENT PROPOSAL**

**Enbridge Gas Inc.**

**2021 Earnings Sharing and Deferral and Variance Account Clearances**

**October 11, 2022**

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## **PREAMBLE**

This Settlement Proposal is filed with the Ontario Energy Board (referred to herein as the OEB) in connection with the application of Enbridge Gas Inc. (referred to herein as Enbridge Gas or the Company) for an Order or Orders approving the clearance or disposition of amounts recorded in certain Deferral or Variance Accounts. For the most part, the Deferral and Variance Accounts relate to 2021, which was the third year following the amalgamation of Enbridge Gas Distribution Inc. (EGD) and Union Gas Limited (Union). Most of the accounts continue to relate to the legacy utilities; therefore, the accounts for each legacy utility have been considered and addressed separately in Enbridge Gas's Application and this Settlement Proposal. There are also several accounts that relate to Enbridge Gas (the amalgamated utility).

Enbridge Gas filed its Application and supporting evidence on May 31, 2022. On June 22, 2022, the OEB issued its Notice of Hearing in this proceeding.

In Procedural Order No. 1, dated July 18, 2022, the OEB established the process to address the application, up to and including a Settlement Conference (with changes to the dates set out in Procedural Order No. 2, issued August 29, 2022).

A Settlement Conference was held on September 14 and 15, 2022. A settlement in principle was reached at the Settlement Conference and discussions continued after that time for the purposes of recording the settlement in this Settlement Proposal. Michelle Dagnino acted as facilitator for the Settlement Conference. This Settlement Proposal arises from the Settlement Conference.

Enbridge Gas and the following intervenors, as well as Ontario Energy Board technical staff (OEB Staff), participated in the Settlement Conference:

- Canadian Manufacturers & Exporters (CME)
- City of Kitchener (Kitchener)
- Consumers Council of Canada (CCC)
- Federation of Rental-Housing Providers of Ontario (FRPO)
- Industrial Gas Users Association (IGUA)
- London Property Management Association (LPMA)
- Ontario Greenhouse Vegetable Growers (OGVG)
- School Energy Coalition (SEC)
- Six Nations Natural Gas Company Limited (SNNG)
- TransCanada Pipelines Limited (TCPL)

All intervenors listed above participated in the Settlement Conference and subsequent discussions. In this Settlement Proposal, the above-listed intervenors and Enbridge Gas are referred to as "the parties".

The following items from Enbridge Gas's Application and prefiled evidence were addressed by the parties during the Settlement Conference:

1. The proposed balances for recovery/refund in the following Deferral and Variance Accounts for Enbridge Gas (amalgamated utility):
  - (a) Earnings Sharing Mechanism Deferral Account (179-382)
  - (b) Accounting Policy Changes Deferral Account (APCDA)
  - (c) Tax Variance Deferral Account (TVDA)
  - (d) Integrated Resource Planning Operating Costs Deferral Account
  
2. The proposed balances for recovery/refund in each of the following Deferral and Variance Accounts for the EGD Rate Zone:
  - (a) Storage and Transportation Deferral Account (2021 S&TDA)
  - (b) Transactional Services Deferral Account (2021 TSDA)
  - (c) Unaccounted for Gas Variance Account (2021 UAFVA)
  - (d) Average Use True-Up Variance Account (2021 AUTUVA)
  - (e) Deferred Rebate Account (2021 DRA)
  - (f) Transition Impact of Accounting Changes Deferral Account (2022 TIACDA)
  - (g) OEB Cost Assessment Variance Account (2021 OEBCAVA)
  - (h) Dawn Access Costs Deferral Account (2021 DACDA)
  
3. The proposed balances for recovery/refund in each of the following Deferral and Variance Accounts for the Union Rate Zones:
  - (a) Upstream Transportation Optimization Account (179-131)
  - (b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)
  - (c) Base Service North T-Service TransCanada Capacity Account (179-153)
  - (d) Short-Term Storage and Other Balancing Services Account (179-70)
  - (e) Normalized Average Consumption Account (179-133)
  - (f) Deferral Clearing Variance Account (179-132)
  - (g) OEB Cost Assessment Variance Account (179-151)
  - (h) Parkway West Project Costs Account (179-136)
  - (i) Brantford-Kirkwall/Parkway D Project Costs Account (179-137)
  - (j) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)
  - (k) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)
  - (l) Burlington/Oakville Project Costs Account (179-149)
  - (m) Panhandle Reinforcement Project Costs Account (179-156)
  - (n) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
  - (o) Unaccounted for Gas (UFG) Volume Variance Account (179-135)
  - (p) Unaccounted for Gas (UFG) Price Variance Account (179-141)

4. The proposed method for allocating and disposing of the proposed balances in the Deferral and Variance Accounts.
5. Enbridge Gas's 2021 OEB Scorecard.

The parties have reached complete agreement on all these items.

Collectively, the items discussed during the Settlement Conference are referred to as the "Settled Items" in this Settlement Proposal.

TCPL takes no position on any of the Settled Items, meaning that where there is a reference to "all parties" agreeing to the resolution of an item, that reference does not include TCPL.

All intervenors listed above participated in the Settlement Conference and subsequent discussions. OEB Staff are not a party to the Settlement Proposal. Although 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 OEB to settle the issues in this proceeding. It is termed a proposal as between the parties and the OEB. However, as between the parties, and subject only to the OEB's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and is 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 OEB 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 OEB has exclusive jurisdiction with respect to the interpretation or enforcement of the terms hereof.

Enbridge Gas and all intervenors listed above have agreed to the settlement of the Settled Items as described on the following pages. Subject to the comment above about TCPL taking no position on any Settled Item, any reference to "parties" in this Settlement Proposal is intended to refer to Enbridge Gas and the intervenors listed above. The description of each Settled Item assumes that all parties participated in the negotiation of the item, unless specifically noted otherwise.



Best efforts have been made to identify all of the evidence that relates to each Settled Item. 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 1, Schedule 1 is referred to as B-1-1. The identification and listing of the evidence that relates to each Settled Item is provided to assist the OEB.

The Settlement Proposal describes the agreements reached on the Settled Items. The Settlement Proposal provides a direct link between each Settled Item and the supporting evidence in the record to date and/or the additional evidence attached hereto. 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 Items and, moreover, that the quality and detail of the supporting evidence, together with the corresponding rationale, will allow the OEB to make findings agreeing with the proposed resolution of the Settled Items.

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 Gas's current deferred rebasing term, or thereafter.

The parties acknowledge that all data, documents or information provided and any discussions, including negotiations, admissions, concessions, offers and counter-offers occurring during the course of the Settlement Conference (settlement information), including subsequent related discussions, are privileged and confidential and without prejudice in accordance with (and subject to the exceptions set out in) the OEB's *Practice Direction on Settlement Conferences* (see pages 4-5 of the OEB's *Practice Direction on Settlement Conferences*, as revised February 17, 2021).

It is fundamental to the agreement of the parties that none of the provisions of this Settlement Proposal are severable. If the OEB 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 OEB does accept may continue as a valid Settlement Proposal).

## **OVERVIEW**

The list of Deferral and Variance Accounts and amounts recorded for disposition for which Enbridge Gas has requested approval are set out in the prefiled evidence at Exhibit C, Tab 1, Schedule 1.

The prefiled evidence (including the evidence updates and interrogatory responses) provides details for each of the Deferral and Variance Account balances that Enbridge Gas seeks to have cleared for the EGD and Union Rate Zones, and for Enbridge Gas (amalgamated utility). Enbridge Gas's prefiled evidence also details its Earnings Sharing Mechanism (ESM) calculations. There is no balance recorded in the Earnings Sharing Mechanism Deferral Account (ESMDA), because Enbridge Gas reported earnings for 2021 were less than 150 basis points above the OEB-approved ROE.

Through the Settlement Conference process, all parties have agreed that it is appropriate for Enbridge Gas to clear the as-filed balances from the Deferral and Variance Accounts requested for clearance set out in the prefiled evidence, except for the Union Rate Zones OEB Cost Assessment Variance Account (179-151) which will not be cleared.

Details of the settlement on each of the Settled Issues are set out in the Issues section.

All parties have agreed that it is appropriate that the balances in the relevant accounts addressed in this Settlement Proposal be cleared in conjunction with Enbridge Gas's January 1, 2023 QRAM proceeding.

Appendix A to this Settlement Proposal sets out the list of Deferral and Variance Accounts and amounts recorded for disposition agreed upon in this Settlement Proposal. It is an update of Exhibit C, Tab 1, Schedule 1, to reflect the removal of the Union Rate Zones OEB Cost Assessment Variance Account (179-151), as well as the updated interest amounts associated with the update to the OEB's prescribed interest rates.

## THE ISSUES

### 1. Are the proposed balances for recovery / refund recorded in the relevant Deferral and Variance Accounts related to Enbridge Gas Inc. appropriate?

The Deferral and Variance Accounts for EGI for which Enbridge Gas seeks clearance are set out in Exhibit C, Tab 1, Schedule 1 from Enbridge Gas's prefiled evidence. A copy of that document (with updates to reflect adjustments resulting from this Settlement Proposal, and to reflect updated interest balances relevant to a January 1, 2023 clearance date) is attached as Appendix A to this Settlement Proposal.

In its prefiled evidence, Enbridge Gas provided information about a number of Deferral and Variance Accounts related to the amalgamated utility – the Accounting Policy Changes Deferral Account (APCDA); the Earnings Sharing Mechanism Deferral Account (ESMDA); the Tax Variance Deferral Account (TVDA); and the Integrated Resource Planning Operating Costs Deferral Account.

In the prefiled evidence, the Company only requested clearance of two of those accounts – the TVDA (except for entries related to amalgamation/integration projects) and the Integrated Resource Planning Operating Costs Deferral Account. There is no balance in the 2021 ESMDA, therefore no clearance is requested.

Through the settlement process, the parties have discussed each of the accounts noted above and have agreed with Enbridge Gas's proposals, as set out below.

#### (a) Earnings Sharing Mechanism Deferral Account (179-382)

The Company's pre-filed evidence included the calculation of the 2021 earnings sharing amount for the amalgamated utility, indicating that Enbridge Gas is not in an earnings sharing position for 2021 as its achieved return on equity is below the threshold required for sharing. Therefore, no amount is recorded in the ESMDA.

For the purposes of settlement, the parties accept Enbridge Gas's as-filed 2021 earnings sharing calculation, and the determination that there is no 2021 amount for earnings sharing.

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

A-3	2021 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
B-1	2021 Earnings Sharing Amount and Determination Process
B-1-1	Return on Rate Base & Equity and Earning Sharing Determination
B-1-2	Utility Income
B-1-3	Utility Income Tax
B-1-4	Utility Rate Base and Continuity Schedules
B-1-5	Capital Structure and Cost of Capital
B-1-6	Reconciliation of Audited Income to Corporate
B-2-1	Delivery Revenue by Service Type and Rate Class

B-2-2	Total Customers and Revenue by Service Type and Rate Class
B-2-3	Revenue from Regulated Storage and Transportation of Gas
B-2-4	Other Revenue
B-3-1	Operating and Maintenance Expense
B-3-2	Capital Expenditure
B-3-3	Summary of Capital Cost Allowance
C-1	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
I.STAFF.1	Staff Interrogatory #1
I.FRPO.1 to 8	FRPO Interrogatories #1 to 8
I.LPMA.2 to 6	LPMA Interrogatories #2 to 6
I.SEC.1 to 3 and 7	SEC Interrogatories #1 to 3 and 7

### **(b) Accounting Policy Changes Deferral Account (APCDA) (179-120)**

In prefiled evidence, Enbridge Gas provided details about the amounts recorded in this account, which relate to revenue requirement impacts of accounting changes arising from amalgamation.

In the 2019 Deferral Account Clearance application (EB-2020-0134), the parties agreed that it is appropriate to postpone the review, allocation and disposition of balances in the APCDA until the end of Enbridge Gas's current deferred rebasing term. At that time, parties may take any position as to the appropriate balance, allocation and disposition methodology for amounts recorded in the APCDA.

In light of that earlier agreement, Enbridge Gas does not request clearance of this account, and parties take no position on the balance in the account.

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

C-1	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
C-1-2	Summary of Accounting Policy Changes Deferral Account
I.STAFF.2	Staff Interrogatory #2
I.OGVG.1	OGVG Interrogatory #1

### **(c) Tax Variance Deferral Account (TVDA) (179-383)**

As indicated in the prefiled evidence, the purpose of the TVDA is to record 50% of the revenue requirement impact of any tax rate changes, versus the tax rates included in rates that affect Enbridge Gas. In accordance with the OEB's July 25, 2019 letter titled "Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance", the TVDA also includes 100% of the 2021 revenue requirement impact of changes in Capital Cost Allowance (CCA) that are not reflected in base rates.

In addition, as directed in the EB-2021-0149 Decision and Order, the 2021 TVDA balance also reflects the accelerated CCA impacts of capital additions related to amalgamation/integration capital projects.

As noted in the account description, the TVDA does not include the accelerated CCA impacts related to capital pass-through and incremental capital module projects, which have been reflected in the determination of variances recorded in deferral accounts associated with those respective projects.

Enbridge Gas has proposed clearance of the TVDA balance to ratepayers, except for the portion of the TVDA balance that relates to capital projects classified as amalgamation/integration over the deferred rebasing period. As ordered by the OEB in its EB-2021-0149 Decision and Order, TVDA balances related to capital projects classified as amalgamation/integration over the deferred rebasing period through 2023 will be reviewed as part of Enbridge Gas's 2024 Rebasing Application.

All parties agree to the approach proposed by Enbridge Gas, including clearance of the portion of the principal balance in the TVDA shown in Appendix A, to be cleared as set out under Issue 4, below.

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

C-1	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
C-1-3	Calculation of Bill C-97 Accelerated CCA Impact on TVDA
F-1	Allocation and Disposition of 2021 Combined Deferral Account Balances
I.STAFF.3	Staff Interrogatory #3

**(d) Integrated Resource Planning (IRP) Operating Costs Deferral Account (179-385)**

In prefiled evidence, Enbridge Gas provided details about this new account, which was approved in the EB-2020-0091 IRP Framework proceeding. The account records IRP general administrative costs, as well as incremental operating and maintenance costs and ongoing evaluation costs for approved IRP Plans.

Although there is only a modest balance in the account, Enbridge Gas submitted the account for clearance in order to establish the rate allocation methodology, which is set out at Exhibit F, Tab 1. Consistent with the TVDA, Enbridge Gas proposes to split the account balance between the EGD and Union rate zones in proportion to the 2018 actual rate base for each rate zone.

For the purpose of the clearance of the IRP Operating Costs Deferral Account for 2021, and considering that there are no IRP projects associated with the small balances in this account, all parties agree to Enbridge Gas's proposal, and agree to the clearance of the principal balance in Appendix A, to be cleared as set out under Issue 4, below.

The agreement on the clearance of this account is without prejudice to positions that parties may take about the appropriate rate allocation methodology for the IRP Operating

Costs Deferral Account in future years where the balance in the account includes costs related to approved IRP Plans.

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

C-1	Enbridge Gas Inc. Deferral and Variance Accounts
C-1-1	Deferral and Variance Actual and Forecast Balances
F-1	Allocation and Disposition of 2021 Combined Deferral Account Balances
I.STAFF.12	Staff Interrogatory #12
I.LPMA.7	LPMA Interrogatory #7
I.SEC.8	SEC Interrogatory #8

**2. Are the proposed balances for recovery / refund recorded in the following EGD Rate Zone Deferral and Variance Accounts appropriate?**

The Deferral and Variance Accounts for the EGD Rate Zone for which Enbridge Gas seeks clearance are set out in Exhibit C, Tab 1, Schedule 1 from Enbridge Gas's prefiled evidence. A copy of that document (with updates to reflect adjustments resulting from this Settlement Proposal, and to reflect updated interest balances relevant to a January 1, 2023 clearance date) is attached as Appendix A to this Settlement Proposal.

The parties have agreed to the clearance of the EGD Rate Zone Deferral and Variance Account balances, and interest amounts (which reflect the OEB's latest prescribed interest rates), listed in Columns 1 to 3 of Appendix A. The EGD Rate Zone accounts included in Appendix A are listed below.

- (a) Storage and Transportation Deferral Account (2021 S&TDA)
- (b) Transactional Services Deferral Account (2021 TSDA)
- (c) Unaccounted for Gas Variance Account (2021 UAFVA)
- (d) Average Use True-Up Variance Account (2021 AUTUVA)
- (e) Deferred Rebate Account (2021 DRA)
- (f) Transition Impact of Accounting Changes Deferral Account (2022 TIACDA)
- (g) OEB Cost Assessment Variance Account (2021 OEBCAVA)
- (h) Dawn Access Costs Deferral Account (2021 DACDA)

Details of the agreements in relation to each of the relevant accounts are set out in the following sub-issues.

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

A-3	2020 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
I.LPMA.1	LPMA Interrogatory #1

**(a) Storage and Transportation Deferral Account (2021 S&TDA)**

All parties agree that the principal balance in the 2021 S&TDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-1	Breakdown of the Storage and Transportation Deferral Account
D-1-5	Storage RFP Letter
D-1-6	Storage RFP Summary (Redacted)
I.STAFF.4	Staff Interrogatory #4
I.FRPO.1-10 (CONFIDENTIAL)	FRPO Confidential Interrogatories #1-10

**(b) Transactional Services Deferral Account (2021 TSDA)**

All parties agree that the principal balance in the 2021 TSDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

The agreement to the clearance of this account is without prejudice to the positions that any party may take in the future in relation to the new and/or renewed capacity on Vector Pipelines (Vector) contracted by Enbridge Gas for service commencing November 1, 2021.

Enbridge Gas agrees that within its 2023 Gas Supply Plan Annual Update filing, it will include the following information:

- (i) The recommended information and data about the Vector contacting decision that is described at page 40 (paragraph 3) of the OEB Staff Report to the Ontario Energy Board in the Review of the 2022 Annual Update to Enbridge Gas Inc. Natural Gas Supply Plan (EB-2022-0072).
- (ii) The forward market pricing data at Chicago and Dawn available to Enbridge Gas at the time of the final decision to extend the existing Vector contract and enter into a new Vector contract.
- (iii) The landed cost of supply to date under the new and renewed Vector capacity as compared to the market price at Dawn.
- (iv) Information about the utilization and/or assignment of the new and renewed Vector capacity to date.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-2	Breakdown of the Transactional Services Revenue by Type of Transaction
I.STAFF.5	Staff Interrogatory #5
I.FRPO.9 and 14	FRPO Interrogatories #9 and 14

**(c) Unaccounted for Gas Variance Account (2021 UAFVA)**

All parties agree that the principal balance in the 2021 UAFVA (\$0.754 million) which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

All parties agree that the clearance of this account is on an interim basis until further clarification regarding the calculation of UAF/UFG is provided in the 2022 Earnings Sharing and Deferral and Variance Account clearance application, as described in more detail at Item 3(o) below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-3	2021 UAFVA

**(d) Average Use True-Up Variance Account (2021 AUTUVA)**

All parties agree that the principal balance in the 2021 AUTUVA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
D-1-4	Breakdown of the Average Use True-Up Variance Account

**(e) Deferred Rebate Account (2021 DRA)**

All parties agree that the principal balance in the 2021 DRA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
D-1	Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone
I.STAFF.12	Staff Interrogatory #12
I.SEC.5	SEC Interrogatory #5



**(f) Transition Impact of Accounting Changes Deferral Account (2022 TIACDA)**

All parties agree that the principal balance in the 2022 TIACDA, which is shown in Appendix A, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
D-1 Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

**(g) OEB Cost Assessment Variance Account (2021 OEBCAVA)**

All parties agree that the principal balance in the 2021 OEBCAVA, which is shown in Appendix A, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
D-1 Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

**(h) Dawn Access Costs Deferral Account (2021 DACDA)**

All parties agree that the principal balance in the 2021 DACDA, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
D-1 Deferral & Variance Accounts Requested for Clearance – EGD Rate Zone

**3. Are the proposed balances for recovery / refund recorded in the following Union Rate Zones Deferral and Variance Accounts appropriate?**

The Deferral and Variance Accounts for the Union Rate Zones for which Enbridge Gas seeks clearance are set out in Exhibit C, Tab 1, Schedule 1, from Enbridge Gas's prefiled evidence. A copy of that document (with updates to reflect adjustments resulting from this Settlement Proposal, and to reflect updated interest balances relevant to a January 1, 2023 clearance date) is attached as Appendix A to this Settlement Proposal.

The parties have agreed to the clearance of the Union Gas Rate Zones Deferral and Variance Account balances, and interest amounts (which reflect the OEB's latest prescribed interest rates), listed in Columns 1 to 3 of Appendix A. The Union Rate Zones accounts included in Appendix A are listed below. The Union Rate Zones OEB Cost Assessment Variance Account (179-151) now shows a balance of zero, as parties have agreed that the balance in that account will not be cleared.

- (a) Upstream Transportation Optimization Account (179-131)
- (b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)
- (c) Base Service North T-Service TransCanada Capacity Account (179-153)
- (d) Short-Term Storage and Other Balancing Services Account (179-70)
- (e) Normalized Average Consumption Account (179-133)
- (f) Deferral Clearing Variance Account (179-132)
- (g) OEB Cost Assessment Variance Account (179-151)
- (h) Parkway West Project Costs Account (179-136)
- (i) Brantford-Kirkwall/Parkway D Project Costs Account (179-137)
- (j) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)
- (k) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)
- (l) Burlington/Oakville Project Costs Account (179-149)
- (m) Panhandle Reinforcement Project Costs Account (179-156)
- (n) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)
- (o) Unaccounted for Gas (UFG) Volume Variance Account (179-135)
- (p) Unaccounted for Gas (UFG) Price Variance Account (179-141)

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

A-3	2020 Deferral Account Disposition and Earnings Sharing Overview and Approvals Requested
C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.LPMA.1	LPMA Interrogatory #1

**(a) Upstream Transportation Optimization Account (179-131)**

All parties agree that the principal balance in the Upstream Transportation Optimization Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

The agreement to the clearance of this account is without prejudice to the positions that any party may take in the future in relation to the new and/or renewed capacity on Vector contracted by Enbridge Gas for service commencing November 1, 2021.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-1	Breakdown of Upstream Transportation Optimization Deferral Account
I.STAFF.7	Staff Interrogatory #7
I.FRPO.9 and 14	FRPO Interrogatories #9 and 14

**(b) Unabsorbed Demand Costs (UDC) Variance Account (179-108)**

All parties agree that the principal balance in the UDC Variance Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

The agreement to the clearance of this account is without prejudice to the positions that any party may take in the future in relation to the new and/or renewed capacity on Vector contracted by Enbridge Gas for service commencing November 1, 2021.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.STAFF.6	Staff Interrogatory #6
I.FRPO.9 and 14	FRPO Interrogatories #9 and 14

**(c) Base Service North T-Service TransCanada Capacity Account (179-153)**

All parties agree that the principal balance in the Base Service North T-Service TransCanada Capacity Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(d) Short-Term Storage and Other Balancing Services Account (179-70)**

All parties agree that the principal balance in the Short-Term Storage and Other Balancing Services Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-2	Breakdown of Short-Term Storage Deferral Account
E-1-3	Summary of Non-Utility Storage Balances
E-1-4	Allocation of Short-Term Peak Storage Revenues between Utility/Non-Utility
I.STAFF.8	Staff Interrogatory #8
I.FRPO.10 to 13	FRPO Interrogatories #10 to 13

**(e) Normalized Average Consumption Account (179-133)**

All parties agree that the principal balance in the Normalized Average Consumption Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-6	Breakdown of Balances by Rate Class in the NAC Deferral Account
I.STAFF.9 and 10	Staff Interrogatories #9 and 10
I.SEC.4	SEC Interrogatory #4

**(f) Deferral Clearing Variance Account (179-132)**

All parties agree that the principal balance in the Deferral Clearing Variance Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
E-1-5	Breakdown of Deferral Clearing Variance Account

**(g) OEB Cost Assessment Variance Account (179-151)**

All parties agree that the principal balance in this account will not be cleared, as the amount recorded is below the \$1 million materiality threshold.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(h) Parkway West Project Costs Deferral Account (179-136)**

All parties agree that the principal balance in the Parkway West Project Costs Deferral Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

All parties agree that the clearance of this account is on an interim basis, and that Enbridge Gas will seek final disposition of the account in a later proceeding.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(i) Brantford-Kirkwall/Parkway D Project Cost Account (179-137)**

All parties agree that the principal balance in the Brantford-Kirkwall/Parkway D Project Cost Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
E-1 Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(j) Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account (179-142)**

All parties agree that the principal balance in the Lobo C Compressor/Hamilton-Milton Pipeline Project Cost Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
E-1 Deferral & Variance Accounts Requested for Clearance– Union Rate Zones  
I.STAFF.22 Staff Interrogatory #22

**(k) Lobo D/Bright C/Dawn H Compressor Project Costs Account (179-144)**

All parties agree that the principal balance in the Lobo D/Bright C/Dawn H Compressor Project Costs Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
E-1 Deferral & Variance Accounts Requested for Clearance– Union Rate Zones  
E-1-7 Calculation of Allocation of Short-Term Transportation Revenues to the Lobo D/Bright C/Dawn H Compressor Project Cost Deferral Account

**(l) Burlington/Oakville Project Costs Account (179-149)**

All parties agree that the principal balance in the Burlington/Oakville Project Costs Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
E-1 Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(m) Panhandle Reinforcement Project Costs Account (179-156)**

All parties agree that the principal balance in the Panhandle Reinforcement Project Costs Account, which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
E-1 Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(n) Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account (179-157)**

All parties agree that the interest balance in the Pension and OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account, which is shown in Appendix A, will be cleared as set out under Issue 4, below.

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

C-1-1 Deferral and Variance Actual and Forecast Balances  
E-1 Deferral & Variance Accounts Requested for Clearance– Union Rate Zones

**(o) Unaccounted for Gas (UFG) Volume Variance Account (179-135)**

All parties agree that the principal balance in the Unaccounted for Gas (UFG) Volume Variance Account (\$20.501 million), which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

All parties agree that the clearance of this account is on an interim basis until the further clarification regarding the calculation of UAF/UFG is provided in the 2022 Earnings Sharing and Deferral and Variance Account clearance application, as described in more detail below (this same provision applies to items 2(c) and 3(p)).

In connection with the settlement of this item (as well as items 2(c) and 3(o), each of which also relate to UAF/UFG), Enbridge Gas agrees that it will address the following items in evidence in the 2022 Deferral and Variance Account clearance application:

- (i) Detailed evidence on the derivation of UFG balances, including evidence on items such as:
  - (a) the process used to determine forecast and actual UFG at the end of each year and the beginning of the following year,
  - (b) the way that UFG is determined on an ongoing basis as forecast (unbilled) volumes are billed, and

- (c) the impact of billing adjustments on UFG.
- (ii) A continuity schedule showing forecast and actual UFG on a monthly basis for 2020, 2021 and 2022.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.STAFF.11	Staff Interrogatory #11
I.FRPO.15 to 18	FRPO Interrogatories #10 to 13
I.SEC.6	SEC Interrogatory #6

**(p) Unaccounted for Gas (UFG) Price Variance Account (179-141)**

All parties agree that the principal balance in the Unaccounted for Gas (UFG) Price Variance Account (\$8.151 million), which is shown in Appendix A, along with applicable interest, will be cleared as set out under Issue 4, below.

All parties agree that the clearance of this account is on an interim basis until further clarification regarding the calculation of UAF/UFG is provided in the 2022 Earnings Sharing and Deferral and Variance Account clearance application, as described in more detail at Item 3(o) above.

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

C-1-1	Deferral and Variance Actual and Forecast Balances
E-1	Deferral & Variance Accounts Requested for Clearance– Union Rate Zones
I.FRPO.19	FRPO Interrogatory #19

**4. Is the timing and proposed method for allocating and disposing of the Deferral and Variance Accounts appropriate?**

All parties agree that the principal balances in Enbridge Gas's Deferral and Variance Accounts for Enbridge Gas and for the EGD Rate Zone and the Union Rate Zones, along with applicable interest, as set out in columns 1 to 3 of Appendix A to this Settlement Proposal, will be recovered or refunded to customers as a one-time billing adjustment in the month of January 2023, in conjunction with Enbridge Gas's January 1, 2023 QRAM Application.

All parties accept the proposed method for allocating and disposing of the account balances, as described in Exhibit F of the prefiled evidence (subject to the updates that will be reflected in the Draft Rate Order to reflect the January 1, 2023 clearance date, as described herein).

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

A-3	2021 Deferral Account Disposition and Earnings Sharing Overview
C-1-1	Deferral and Variance Actual and Forecast Balances
F-1	Allocation and Disposition of 2021 Combined Deferral Account Balances
F-1-1	Split of EGI Account Balances to Rate Zones
F-2-1	EGD – Unit Rate and Type of Service
F-2-2	EGD – Balances to be Cleared
F-2-3	EGD – Classification and Allocation of Deferral Account Balances
F-2-4	EGD – Allocation by Type of Service
F-2-5	EGD – Unit Rate by Type of Service
F-2-6	EGD – Bill Adjustment for Typical Customers
F-3-1	Union – Balances to be Cleared
F-3-2	Union – Classification and Allocation of Deferral Variance Account Balances
F-3-3	Union – Unit Rates for Disposition
F-3-4	Union – Bill Adjustment for Typical Customer
I.LPMA.1, 7 to 9	LPMA Interrogatories #1, 7 to 9

## 5. OEB Scorecard

Enbridge Gas's evidence describes its performance metrics for a number of measures, including some prescribed as Service Quality Requirements (SQRs) by the Gas Distribution Access Rule (GDAR). As noted in that evidence, Enbridge Gas did not meet the target for the Meter Reading Performance Metric (MRPM). Enbridge Gas acknowledges that its meter reading performance has negatively impacted customer billing.

All parties, including Enbridge Gas, are concerned with the meter reading and billing issues encountered.

Enbridge Gas acknowledges that the OEB's MRPM target is an annual maximum of 0.5% of meters being unread for four consecutive months. Enbridge Gas confirms that it is committed to improving its MRPM results and will continue to take steps to achieve better outcomes. The table set out at Appendix B to this Settlement Proposal sets out the Company's recent MRPM results, split between the EGD and Union Gas service territories. The results for 2022 MRPM are preliminary and subject to change.

Enbridge Gas includes below a summary of an Assurance of Voluntary Compliance recently accepted by the OEB. This document had not been issued at the time of the Settlement Conference, but all parties agree that it is relevant and that it is directionally consistent with the commitments made by Enbridge Gas as set out above (though parties have not agreed with the 2022 target for improvement set out therein).

On September 15, 2022, the OEB accepted an Assurance of Voluntary Compliance from Enbridge Gas which addressed certain of the Company's SQR results in 2021,



including the MRPM. Within the Assurance of Voluntary Compliance, Enbridge Gas made the following commitment in relation to the MRPM:

*Enbridge Gas hereby assures the OEB that it is aware of its obligations under the GDAR relating to ... the MRPM and it takes these obligations seriously and acknowledges the impacts Enbridge Gas' actions have on its customers. Enbridge Gas will not be able to achieve compliance with the MRPM SQR for 2022 but commits to meet the targets set out in its mitigation plan, which targets are specifically detailed below.*

*Specifically, and subject to any extraordinary events (similar to the pandemic) that are beyond its control, Enbridge Gas commits to mitigation plans as summarized below, that aim:*

- for a 4% MRPM for 2022 (3% when accounting for meters that Enbridge Gas cannot access), meaning that the monthly average number of meters with no read for 4 consecutive months or more shall not exceed approximately 152,000 of 3.8 million meters.*

With respect to all other aspects of Enbridge Gas's performance as set out in the Scorecard, intervenors take no position and do not intend to file any submissions in this proceeding.

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

G-1	2021 Scorecard Results – Enbridge Gas
I.STAFF.13 to 15	Staff Interrogatories #13-15
I.FRPO.20 to 28	FRPO Interrogatories #20 to 8
I.LPMA.10	LPMA Interrogatory #10

## APPENDIX A

ENBRIDGE GAS  
DEFERRAL & VARIANCE ACCOUNT  
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym	Forecast for clearance at January 1, 2023			Reference Evidence	
			Principal (\$000's)	Interest (\$000's)	Total (\$000's)		
<u>EGD Rate Zone Commodity Related Accounts</u>							
1.	Storage and Transportation D/A	2021 S&TDA	7,942.5	178.6	8,121.1	D-1, Page 2	
2.	Transactional Services D/A	2021 TSDA	(3,904.1)	(74.8)	(3,978.9)	D-1, Page 4	
3.	Unaccounted for Gas V/A	2021 UAFVA	753.9	12.1	766.0	D-1, Page 6	
4.	Total commodity related accounts		4,792.2	116.0	4,908.2		
<u>EGD Rate Zone Non Commodity Related Accounts</u>							
5.	Average Use True-Up V/A	2021 AUTUVA	14,934.3	286.0	15,220.3	D-1, Page 10	
6.	Gas Distribution Access Rule Impact D/A	2021 GDARIDA	-	-	-	D-1, Page 23	
7.	Deferred Rebate Account	2021 DRA	4,359.4	97.4	4,456.8	D-1, Page 12	
8.	Transition Impact of Accounting Changes D/A	2021 TIACDA	4,435.8	-	4,435.8	D-1, Page 1	
9.	Electric Program Earnings Sharing D/A	2021 EPESDA	-	-	-	D-1, Page 23	
10.	Open Bill Revenue V/A	2021 OBRVA	-	-	-	D-1, Page 23	
11.	Ex-Franchise Third Party Billing Services V/A	2021 EXFTPBSVA	-	-	-	D-1, Page 23	
12.	RNG Injection Service V/A	2021 RNGISVA	-	-	-	D-1, Page 23	
13.	OEB Cost Assessment V/A	2021 OEBCAVA	2,550.3	57.2	2,607.5	D-1, Page 13	
14.	Dawn Access Costs D/A	2021 DACDA	1,968.0	37.7	2,005.7	D-1, Page 16	
15.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment C	2021 P&OPEBFAVACPVA	-	-	-	D-1, Page 23	
16.	Total EGD Rate Zone (for clearance)		33,040.0	594.3	33,634.3		
<u>Union Rate Zones Gas Supply Accounts</u> <span style="float: right;"><u>OEB Account Number</u></span>							
17.	Upstream Transportation Optimization	179-131	2021	8,616.3	165.0	8,781.3	E-1, Page 6
18.	Spot Gas Variance Account	179-107	2021	-	-	-	E-1, Page 58
19.	Unabsorbed Demand Costs Variance Account	179-108	2021	(1,665.6)	(45.1)	(1,710.7)	E-1, Page 1
20.	Base Service North T-Service TransCanada Capacity	179-153	2021	83.5	1.8	85.3	E-1, Page 52
21.	Total Gas Supply Accounts			7,034.2	121.7	7,155.9	
<u>Union Rate Zones Storage Accounts</u>							
22.	Short-Term Storage and Other Balancing Services	179-70	2021	3,576.9	68.5	3,645.4	E-1, Page 8
<u>Union Rate Zones Other Accounts</u>							
23.	Normalized Average Consumption	179-133	2021	18,997.4	430.8	19,428.2	E-1, Page 13
24.	Deferral Clearing Variance Account	179-132	2021	(3,120.4)	(76.7)	(3,197.1)	E-1, Page 21
25.	OEB Cost Assessment Variance Account	179-151	2021	-	-	-	E-1, Page 49
26.	Unbundled Services Unauthorized Storage Overrun	179-103	2021	-	-	-	E-1, Page 58
27.	Gas Distribution Access Rule Costs	179-112	2021	-	-	-	E-1, Page 58
28.	Conservation Demand Management	179-123	2021	-	-	-	E-1, Page 58
29.	Parkway West Project Costs	179-136	2021	(603.3)	(12.5)	(615.8)	E-1, Page 25
30.	Brantford-Kirkwall/Parkway D Project Costs	179-137	2021	(45.0)	(0.9)	(45.9)	E-1, Page 29
31.	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	2021	24.0	0.7	24.7	E-1, Page 41
32.	Lobo D/Bright C/Dawn H Compressor Project Costs	179-144	2021	(112.1)	(4.7)	(116.8)	E-1, Page 44
33.	Burlington-Oakville Project Costs	179-149	2021	(51.0)	(1.0)	(52.0)	E-1, Page 47
34.	Panhandle Reinforcement Project Costs	179-156	2021	(3,162.0)	(67.8)	(3,229.8)	E-1, Page 53
35.	Sudbury Replacement Project	179-162	2021	-	-	-	E-1, Page 58
36.	Parkway Obligation Rate Variance	179-138	2021	-	-	-	E-1, Page 58
37.	Unauthorized Overrun Non-Compliance Account	179-143	2021	-	-	-	E-1, Page 58
38.	Pension and OPEB Forecast Accrual vs. Actual Cash Payment C	179-157	2021	-	(1,345.6)	(1,345.6)	E-1, Page 56
39.	Unaccounted for Gas Volume Variance Account	179-135	2021	20,501.3	372.6	20,873.9	E-1, Page 31
40.	Unaccounted for Gas Price Variance Account	179-141	2021	8,151.4	156.1	8,307.5	E-1, Page 38
41.	Total Other Accounts			40,580.3	(549.0)	40,031.3	
42.	Total Union Rate Zones (for clearance)			51,191.4	(358.8)	50,832.6	
<u>EGI Accounts</u>							
43.	Earnings Sharing D/A	179-382	2021	-	-	-	C-1, Page 1
44.	Tax Variance - Accelerated CCA - EGI	179-383	2021	(19,162.6)	(419.1)	(19,581.7)	C-1, Page 12
45.	IRP Operating Costs Deferral Account	179-385	2021	57.7	1.1	58.8	C-1, Page 15
46.	IRP Capital Costs Deferral Account	179-386	2021	-	-	-	C-1, Page 1
47.	Expansion of Natural Gas Distribution Systems V/A	179-380	2021	-	-	-	C-1, Page 1
48.	Total EGI Accounts (for clearance)			(19,104.9)	(418.0)	(19,522.9)	
49.	<b>Total Deferral and Variance Accounts (for clearance)</b>			<b>65,126.5</b>	<b>(182.5)</b>	<b>64,944.0</b>	
<u>Not Being Requested for Clearance</u>							
50.	Accounting Policy Changes D/A - Pension - EGI	179-120	2021	169,431.8	-	169,431.8	C-1, Page 2
51.	Accounting Policy Changes D/A - Other - EGI	179-120	2019	(1,749.5)	(70.4)	(1,819.9)	C-1, Page 2
52.	Accounting Policy Changes D/A - Other - EGI	179-120	2020	(14,789.5)	(398.5)	(15,188.0)	C-1, Page 2
53.	Accounting Policy Changes D/A - Other - EGI	179-120	2021	(13,864.6)	(308.4)	(14,173.0)	C-1, Page 2
54.	Tax Variance - Integration Capital Additions - EGI	179-383	2020	(3,736.3)	(56.7)	(3,793.0)	C-1, Page 12
55.	Tax Variance - Integration Capital Additions - EGI	179-383	2021	(10,462.6)	(158.8)	(10,621.4)	C-1, Page 12
56.	Incremental Capital Module Deferral Account - EGD	2020 ICMDA	2020	(254.0)	(5.8)	(259.8)	C-1, Page 1
57.	Incremental Capital Module Deferral Account - EGD	2021 ICMDA	2021	175.5	3.8	179.3	C-1, Page 1
58.	Incremental Capital Module Deferral Account - UGL	179-159	2019	(6,869.6)	(265.3)	(7,134.9)	C-1, Page 1
59.	Incremental Capital Module Deferral Account - UGL	179-159	2020	(5,615.4)	(148.5)	(5,763.8)	C-1, Page 1
60.	Incremental Capital Module Deferral Account - UGL	179-159	2021	(14,353.4)	(291.8)	(14,645.2)	C-1, Page 1
61.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2020 IACEDA	2020	1,377.5	34.2	1,411.7	C-1, Page 1
62.	Impacts Arising from the COVID-19 Emergency D/A - EGI	2021 IACEDA	2021	34.3	0.7	35.0	C-1, Page 1
63.	Total of Accounts not being requested for clearance			99,324.2	(1,665.4)	97,658.8	

**APPENDIX B – ENBRIDGE GAS MRPM RESULTS**

Year	Month	LUG Number of Active Meters to be Read	LEGD Number of Active Meters to be Read	Total Number of Active Meters to be Read	LUG Number of Meters with No Read for 4 Consecutive Months or More	LEGD Number of Meters with No Read for 4 Consecutive Months or More	Total Number of Meters with No Read for 4 Consecutive Months or More	LUG Meter Performance Measurement (%)	LEGD Meter Performance Measurement (%)	Total Meter Performance Measurement (%)
2021	Jan	1,523,171	2,270,779	3,793,950	87,150	61,944	149,094	5.72%	2.73%	3.93%
2021	Feb	1,525,372	2,272,427	3,797,799	65,003	79,710	144,713	4.26%	3.51%	3.81%
2021	Mar	1,526,186	2,269,396	3,800,582	79,253	89,680	168,933	5.19%	3.95%	4.44%
2021	Apr	1,527,092	2,276,158	3,803,250	78,278	84,991	163,269	5.13%	3.73%	4.29%
2021	May	1,525,079	2,278,401	3,803,480	75,441	77,502	152,943	4.95%	3.40%	4.02%
2021	Jun	1,526,699	2,280,673	3,807,372	79,569	66,522	146,091	5.21%	2.92%	3.84%
2021	Jul	1,541,863	2,282,327	3,824,190	102,421	64,656	167,077	6.64%	2.83%	4.37%
2021	Aug	1,544,919	2,284,463	3,829,382	118,616	67,301	185,917	7.68%	2.95%	4.86%
2021	Sep	1,546,054	2,286,555	3,832,609	183,679	69,389	253,068	11.88%	3.03%	6.60%
2021	Oct	1,548,594	2,288,890	3,837,484	196,823	73,613	270,436	12.71%	3.22%	7.05%
2021	Nov	1,551,822	2,292,183	3,844,005	179,444	72,271	251,715	11.56%	3.15%	6.55%
2021	Dec	1,553,805	2,294,521	3,848,326	160,750	76,794	237,544	10.35%	3.35%	6.17%
2022	Jan	1,556,254	2,296,000	3,852,254	171,474	98,121	269,595	11.02%	4.27%	7.00%
2022	Feb	1,557,667	2,297,637	3,855,304	186,038	136,729	322,767	11.94%	5.95%	8.37%
2022	Mar	1,559,400	2,299,720	3,859,120	201,978	145,373	347,351	12.95%	6.32%	9.00%
2022	Apr	1,560,824	2,301,911	3,862,735	178,014	104,886	282,900	11.41%	4.56%	7.32%
2022	May	1,562,122	2,303,987	3,866,109	130,312	57,530	187,842	8.34%	2.50%	4.86%
2022	Jun	1,563,411	2,305,601	3,869,012	64,899	33,179	98,078	4.15%	1.44%	2.53%
2022	Jul	1,564,411	2,307,371	3,871,782	60,737	29,276	90,013	3.88%	1.27%	2.32%
2022	Aug	1,565,346	2,309,463	3,874,809	51,507	34,260	85,767	3.29%	1.48%	2.21%

\* The 2022 results set out above are preliminary, and the final filed results may be different when all results are known at the end of the year.

**SCHEDULE B**

**ENBRIDGE GAS DISTRIBUTION RATE ZONE**

**DEFERRAL AND VARIANCE ACCOUNT BALANCES AND**

**UNIT RATES**

**NOVEMBER 8, 2022**

**EB-2022-0110**

**ENBRIDGE GAS INC. 2021 EARNINGS SHARING AND**

**DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

APPENDIX B

ENBRIDGE GAS INC.

EB-2022-0110

DRAFT RATE ORDER – EGD RATE ZONE

**ENBRIDGE GAS INC.**  
**EGD RATE ZONE**  
**UNIT RATE AND TYPE OF SERVICE: CLEARING IN JANUARY 2023**

		COL.1
		<u>UNIT RATE</u>
		(¢/m <sup>3</sup> )
<b><u>Bundled Services:</u></b>		
<b>RATE 1</b>	- SYSTEM SALES	0.2101
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.2591
	- DAWN T-SERVICE	0.2591
	- WESTERN T-SERVICE	0.2101
<b>RATE 6</b>	- SYSTEM SALES	0.2550
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.3040
	- DAWN T-SERVICE	0.3040
	- WESTERN T-SERVICE	0.2550
<b>RATE 9</b>	- SYSTEM SALES	0.0153
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0000
	- WESTERN T-SERVICE	0.0000
<b>RATE 100</b>	- SYSTEM SALES	0.0679
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1169
	- DAWN T-SERVICE	0.1169
	- WESTERN T-SERVICE	0.0000
<b>RATE 110</b>	- SYSTEM SALES	0.0211
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0701
	- DAWN T-SERVICE	0.0701
	- WESTERN T-SERVICE	0.0211
<b>RATE 115</b>	- SYSTEM SALES	0.0128
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0618
	- DAWN T-SERVICE	0.0618
	- WESTERN T-SERVICE	0.0000
<b>RATE 135</b>	- SYSTEM SALES	0.0124
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0614
	- WESTERN T-SERVICE	0.0124
<b>RATE 145</b>	- SYSTEM SALES	0.0000
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0000
	- DAWN T-SERVICE	0.0740
	- WESTERN T-SERVICE	0.0000
<b>RATE 170</b>	- SYSTEM SALES	0.0202
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.0692
	- DAWN T-SERVICE	0.0692
	- WESTERN T-SERVICE	0.0000
<b>RATE 200</b>	- SYSTEM SALES	0.0612
	- BUY/SELL	0.0000
	- ONTARIO T-SERVICE	0.1102
	- DAWN T-SERVICE	0.1102
	- WESTERN T-SERVICE	0.0000
<b><u>Unbundled Services (Billing based on CD):</u></b>		
<b>RATE 125</b>	- All	(0.3396)
<b>RATE 300</b>	- All	(1.6042)
<b>RATE 332</b>	- All	(0.3398)

**ENBRIDGE GAS INC.**  
**EGD RATE ZONE**  
**DETERMINATION OF BALANCES TO BE CLEARED**  
**FROM THE 2021 DEFERRAL AND VARIANCE ACCOUNTS**

<u>ITEM NO.</u>		<u>COL. 1</u>	<u>COL. 2</u>	<u>COL. 3</u>
		<u>PRINCIPAL FOR CLEARING</u>	<u>INTEREST</u>	<u>TOTAL FOR CLEARING</u>
		(\$000)	(\$000)	(\$000)
<u>EGD RATE ZONE</u>				
1.	TRANSACTIONAL SERVICES D/A	(3,904.1)	(74.8)	(3,978.9)
2.	UNACCOUNTED FOR GAS V/A	753.9	12.1	766.0
3.	STORAGE AND TRANSPORTATION D/A	7,942.5	178.6	8,121.1
4.	DEFERRED REBATE ACCOUNT	4,359.4	97.4	4,456.8
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	2,550.3	57.2	2,607.5
6.	AVERAGE USE TRUE-UP V/A	14,934.3	286.0	15,220.3
7.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8	-	4,435.8
8.	DAWN ACCESS COSTS D/A	1,968.0	37.7	2,005.7
9.	EGD RATE ZONE SUB-TOTAL	<u>33,040.0</u>	<u>594.3</u>	<u>33,634.3</u>
<u>EGI ACCOUNTS</u>				
10.	TAX VARIANCE - ACCELERATED CCA - EGD RATE ZONE PORTION	(10,115.6)	(221.2)	(10,336.8)
11.	IRP OPERATING COST DEFERRAL ACCOUNT - EGD RATE ZONE PORTION	30.5	0.6	31.0
12.	EGI SUB-TOTAL	<u>(10,085.1)</u>	<u>(220.7)</u>	<u>(10,305.8)</u>
13.	TOTAL	<u>22,954.9</u>	<u>373.6</u>	<u>23,328.5</u>

**ENBRIDGE GAS INC.**  
**EGD RATE ZONE**

**CLASSIFICATION AND ALLOCATION OF DEFERRAL AND VARIANCE ACCOUNT BALANCES**

ITEM NO.	COL.1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	
	TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	DIRECT (\$000)	NUMBER OF CUSTOMERS (\$000)	RATE BASE (\$000)	BUNDLED ANNUAL DELIVERIES (\$000)	
<b>CLASSIFICATION</b>											
1.	TRANSACTIONAL SERVICES D/A	(3,978.9)	(3,830.0)			(50.7)	(98.2)				
2.	UNACCOUNTED FOR GAS V/A	766.0		766.0							
3.	STORAGE AND TRANSPORTATION D/A	8,121.1			2,764.7	5,356.5					
4.	DEFERRED REBATE ACCOUNT	4,456.8		4,456.8							
5.	OEB COST ASSESSMENT VARIANCE ACCOUNT	2,607.5							2,607.5		
6.	TAX VARIANCE - ACCELERATED CCA - EGI	(10,336.8)							(10,336.8)		
7.	AVERAGE USE TRUE-UP V/A	15,220.3					15,220.3				
8.	IRP OPERATING COST DEFERRAL ACCOUNT - EGI	31.0							31.0		
9.	TRANSITION IMPACT OF ACCT CHANGE D/A	4,435.8							4,435.8		
10.	DAWN ACCESS COSTS D/A	2,005.7								2,005.7	
	<b>TOTAL</b>	<b>23,328.5</b>	<b>(3,830.0)</b>	<b>0.0</b>	<b>5,222.8</b>	<b>2,714.0</b>	<b>5,258.3</b>	<b>15,220.3</b>	<b>0.0</b>	<b>(3,262.5)</b>	<b>2,005.7</b>
<b>ALLOCATION</b>											
1.1	RATE 1	10,012.2	(2,293.3)	0.0	2,205.3	1,300.0	2,888.2	7,205.2	0.0	(2,140.1)	846.9
1.2	RATE 6	12,082.2	(1,411.2)	0.0	2,061.2	1,245.6	2,286.7	8,015.1	0.0	(906.6)	791.6
1.3	RATE 9	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.4	RATE 100	33.4	(6.3)	0.0	15.8	7.3	17.5	0.0	0.0	(6.9)	6.1
1.5	RATE 110	725.3	(46.7)	0.0	511.7	90.7	12.3	0.0	0.0	(39.2)	196.5
1.6	RATE 115	239.2	(0.5)	0.0	180.0	0.0	4.9	0.0	0.0	(14.4)	69.1
1.7	RATE 125	(31.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(31.4)	0.0
1.8	RATE 135	37.4	(1.4)	0.0	29.3	0.0	0.0	0.0	0.0	(1.8)	11.3
1.9	RATE 145	18.3	0.0	0.0	11.5	5.6	0.0	0.0	0.0	(3.2)	4.4
1.10	RATE 170	173.9	(3.1)	0.0	118.7	17.1	0.0	0.0	0.0	(4.5)	45.6
1.11	RATE 200	144.1	(67.5)	0.0	89.2	47.7	48.7	0.0	0.0	(8.2)	34.2
1.12	RATE 300	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)	0.0
1.13	RATE 332	(105.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(105.8)	0.0
	<b>TOTAL</b>	<b>23,328.5</b>	<b>(3,830.0)</b>	<b>0.0</b>	<b>5,222.8</b>	<b>2,714.0</b>	<b>5,258.3</b>	<b>15,220.3</b>	<b>0.0</b>	<b>(3,262.5)</b>	<b>2,005.7</b>



**ENBRIDGE GAS INC.**  
**EGD RATE ZONE**  
**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	
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	
<b>Bundled Services:</b>											
<b>RATE 1</b>	- SYSTEM SALES	9,804.4	(2,286.6)	-	2,166.9	1,277.3	2,837.9	7,079.7	-	(2,102.9)	832.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	0.2	-	-	0.0	0.0	0.0	0.1	-	(0.0)	0.0
	- DAWN T-SERVICE	179.2	-	-	32.1	18.9	42.1	105.0	-	(31.2)	12.3
	- WBT	28.4	(6.6)	-	6.3	3.7	8.2	20.5	-	(6.1)	2.4
<b>RATE 6</b>	- SYSTEM SALES	6,987.5	(1,342.8)	-	1,272.5	769.0	1,411.7	4,948.2	-	(559.7)	488.7
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	138.9	-	-	21.2	12.8	23.5	82.5	-	(9.3)	8.1
	- DAWN T-SERVICE	4,600.0	-	-	702.7	424.6	779.5	2,732.4	-	(309.1)	269.8
	- WBT	355.9	(68.4)	-	64.8	39.2	71.9	252.1	-	(28.5)	24.9
<b>RATE 9</b>	- SYSTEM SALES	0.0	(0.0)	-	0.0	0.0	-	-	-	-	0.0
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	-	-	-	-	-	-	-	-	-	-
	- WBT	-	-	-	-	-	-	-	-	-	-
<b>RATE 100</b>	- SYSTEM SALES	8.8	(6.3)	-	6.0	2.8	6.6	-	-	(2.6)	2.3
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	1.9	-	-	0.7	0.3	0.8	-	-	(0.3)	0.3
	- DAWN T-SERVICE	22.8	-	-	9.0	4.2	10.0	-	-	(4.0)	3.5
	- WBT	-	-	-	-	-	-	-	-	-	-
<b>RATE 110</b>	- SYSTEM SALES	17.5	(40.8)	-	38.7	6.9	0.9	-	-	(3.0)	14.8
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	39.9	-	-	26.4	4.7	0.6	-	-	(2.0)	10.2
	- DAWN T-SERVICE	665.3	-	-	441.0	78.2	10.6	-	-	(33.7)	169.4
	- WBT	2.5	(5.9)	-	5.6	1.0	0.1	-	-	(0.4)	2.2
<b>RATE 115</b>	- SYSTEM SALES	0.1	(0.5)	-	0.5	0.0	0.0	-	-	(0.0)	0.2
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	81.9	-	-	61.5	0.0	1.7	-	-	(4.9)	23.6
	- DAWN T-SERVICE	157.2	-	-	118.1	0.0	3.2	-	-	(9.4)	45.3
	- WBT	-	-	-	-	-	-	-	-	-	-
<b>RATE 135</b>	- SYSTEM SALES	0.3	(1.3)	-	1.2	-	-	-	-	(0.1)	0.5
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	37.0	-	-	28.0	-	-	-	-	(1.7)	10.8
	- WBT	0.0	(0.1)	-	0.1	-	-	-	-	(0.0)	0.0
<b>RATE 145</b>	- SYSTEM SALES	-	-	-	-	-	-	-	-	-	-
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	-	-	-	-	-	-	-	-	-	-
	- DAWN T-SERVICE	18.3	-	-	11.5	5.6	-	-	-	(3.2)	4.4
	- WBT	-	-	-	-	-	-	-	-	-	-
<b>RATE 170</b>	- SYSTEM SALES	1.3	(3.1)	-	2.9	0.4	-	-	-	(0.1)	1.1
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	100.4	-	-	67.4	9.7	-	-	-	(2.6)	25.9
	- DAWN T-SERVICE	72.2	-	-	48.5	7.0	-	-	-	(1.8)	18.6
	- WBT	-	-	-	-	-	-	-	-	-	-
<b>RATE 200</b>	- SYSTEM SALES	84.4	(67.5)	-	64.0	34.2	35.0	-	-	(5.9)	24.6
	- BUY/SELL	-	-	-	-	-	-	-	-	-	-
	- T-SERVICE EXCL WBT	2.0	-	-	0.9	0.5	0.5	-	-	(0.1)	0.3
	- DAWN T-SERVICE	57.7	-	-	24.3	13.0	13.3	-	-	(2.2)	9.3
	- WBT	-	-	-	-	-	-	-	-	-	-
<b>Unbundled Services: (Billing based on CD)</b>											
<b>RATE 125</b>		(31.4)	-	-	-	-	-	-	-	(31.4)	-
<b>RATE 300</b>		(0.3)	-	-	-	-	-	-	-	(0.3)	-
<b>RATE 332</b>		(105.8)	-	-	-	-	-	-	-	(105.8)	-
		23,328.5	(3,830.0)	0.0	5,222.8	2,714.0	5,258.3	15,220.3	0.0	(3,262.5)	2,005.7

**ENBRIDGE GAS INC.**  
**EGD RATE ZONE**  
**UNIT RATE BY TYPE OF SERVICE\***

	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	
	TOTAL	SALES AND WBT	TOTAL SALES	TOTAL DELIVERIES	SPACE	DELIVE-RABILITY	DIRECT	NUMBER OF CUSTOMERS	RATE BASE	BUNDLED ANNUAL DELIVERIES	
	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	(\$/m <sup>3</sup> )	
<b>Bundled Services:</b>											
<b>RATE 1</b>	- SYSTEM SALES	0.2101	(0.0490)	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.2591	0.0000	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
	- DAWN T-SERVICE	0.2591	0.0000	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
	- WESTERN T-SERVICE	0.2101	(0.0490)	0.0000	0.0464	0.0274	0.0608	0.1517	0.0000	(0.0451)	0.0178
<b>RATE 6</b>	- SYSTEM SALES	0.2550	(0.0490)	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.3040	0.0000	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
	- DAWN T-SERVICE	0.3040	0.0000	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
	- WESTERN T-SERVICE	0.2550	(0.0490)	0.0000	0.0464	0.0281	0.0515	0.1806	0.0000	(0.0204)	0.0178
<b>RATE 9</b>	- SYSTEM SALES	0.0153	(0.0490)	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	0.0000	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	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
	- DAWN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	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
<b>RATE 100</b>	- SYSTEM SALES	0.0679	(0.0490)	0.0000	0.0464	0.0215	0.0515	0.0000	0.0000	(0.0204)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1169	0.0000	0.0000	0.0464	0.0215	0.0515	0.0000	0.0000	(0.0204)	0.0178
	- DAWN T-SERVICE	0.1169	0.0000	0.0000	0.0464	0.0215	0.0515	0.0000	0.0000	(0.0204)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>RATE 110</b>	- SYSTEM SALES	0.0211	(0.0490)	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0701	0.0000	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
	- DAWN T-SERVICE	0.0701	0.0000	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
	- WESTERN T-SERVICE	0.0211	(0.0490)	0.0000	0.0464	0.0082	0.0011	0.0000	0.0000	(0.0036)	0.0178
<b>RATE 115</b>	- SYSTEM SALES	0.0128	(0.0490)	0.0000	0.0464	0.0000	0.0013	0.0000	0.0000	(0.0037)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0618	0.0000	0.0000	0.0464	0.0000	0.0013	0.0000	0.0000	(0.0037)	0.0178
	- DAWN T-SERVICE	0.0618	0.0000	0.0000	0.0464	0.0000	0.0013	0.0000	0.0000	(0.0037)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>RATE 135</b>	- SYSTEM SALES	0.0124	(0.0490)	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	(0.0028)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	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
	- DAWN T-SERVICE	0.0614	0.0000	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	(0.0028)	0.0178
	- WESTERN T-SERVICE	0.0124	(0.0490)	0.0000	0.0464	0.0000	0.0000	0.0000	0.0000	(0.0028)	0.0178
<b>RATE 145</b>	- SYSTEM SALES	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
	- ONTARIO T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- DAWN T-SERVICE	0.0740	0.0000	0.0000	0.0464	0.0227	0.0000	0.0000	0.0000	(0.0130)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>RATE 170</b>	- SYSTEM SALES	0.0202	(0.0490)	0.0000	0.0464	0.0067	0.0000	0.0000	0.0000	(0.0018)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.0692	0.0000	0.0000	0.0464	0.0067	0.0000	0.0000	0.0000	(0.0018)	0.0178
	- DAWN T-SERVICE	0.0692	0.0000	0.0000	0.0464	0.0067	0.0000	0.0000	0.0000	(0.0018)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>RATE 200</b>	- SYSTEM SALES	0.0612	(0.0490)	0.0000	0.0464	0.0248	0.0254	0.0000	0.0000	(0.0043)	0.0178
	- BUY/SELL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	- ONTARIO T-SERVICE	0.1102	0.0000	0.0000	0.0464	0.0248	0.0254	0.0000	0.0000	(0.0043)	0.0178
	- DAWN T-SERVICE	0.1102	0.0000	0.0000	0.0464	0.0248	0.0254	0.0000	0.0000	(0.0043)	0.0178
	- WESTERN T-SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Unbundled Services (Billing based on CD, ¢/m3):</b>											
<b>RATE 125</b>	- All	(0.3396)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.3396)	0.0000
	- Customer-specific **										
<b>RATE 300</b>	- All	(1.6042)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(1.6042)	0.0000
	- Customer-specific **										
<b>RATE 332</b>	- All	(0.3398)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.3398)	0.0000

Notes:

\* Unit Rates derived based on 2021 actual volumes

**ENBRIDGE GAS INC.**  
**EGD RATE ZONE**  
**2021 DEFERRAL AND VARIANCE ACCOUNT CLEARING**  
**BILL ADJUSTMENT IN JANUARY 2023 FOR TYPICAL CUSTOMERS**

ITEM NO.	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10
			UNIT RATE				BILL ADJUSTMENT			
	<u>GENERAL SERVICE</u>	ANNUAL VOLUME m <sup>3</sup>	<u>SALES</u> (¢/m <sup>3</sup> )	<u>ONTARIO TS</u> (¢/m <sup>3</sup> )	<u>DAWN TS</u> (¢/m <sup>3</sup> )	<u>WESTERN TS</u> (¢/m <sup>3</sup> )	<u>SALES CUSTOMERS</u> (\$)	<u>ONTARIO TS CUSTOMERS</u> (\$)	<u>DAWN TS CUSTOMERS</u> (\$)	<u>WESTERN TS CUSTOMERS</u> (\$)
1.1	<b>RATE 1 RESIDENTIAL</b>									
1.2	Heating & Water Heating	2,400	0.2101	0.2591	0.2591	0.2101	5.04	6.22	6.22	5.04
2.1	<b>RATE 6 COMMERCIAL</b>									
2.2	Heating & Other Uses	22,606	0.2550	0.3040	0.3040	0.2550	57.65	68.73	68.73	57.65
2.3	General Use	43,285	0.2550	0.3040	0.3040	0.2550	110.38	131.59	131.59	110.38
	<b><u>CONTRACT SERVICE</u></b>									
3.1	<b>RATE 100</b>									
3.2	Industrial - small size	339,188	0.0679	0.1169	0.1169	0.0000	230.33	396.55	396.55	-
4.1	<b>RATE 110</b>									
4.2	Industrial - small size, 50% LF	598,568	0.0211	0.0701	0.0701	0.0211	126.06	419.40	419.40	126.06
4.3	Industrial - avg. size, 75% LF	9,976,121	0.0211	0.0701	0.0701	0.0211	2,100.96	6,989.92	6,989.92	2,100.96
5.1	<b>RATE 115</b>									
5.2	Industrial - small size, 80% LF	4,471,609	0.0128	0.0618	0.0618	0.0000	573.46	2,764.84	2,764.84	-
6.1	<b>RATE 135</b>									
6.2	Industrial - Seasonal Firm	598,567	0.0124	0.0000	0.0614	0.0124	74.33	-	367.67	74.33
7.1	<b>RATE 145</b>									
7.2	Commercial - avg. size	598,568	0.0000	0.0000	0.0740	0.0000	-	-	442.65	-
8.1	<b>RATE 170</b>									
8.2	Industrial - avg. size, 75% LF	9,976,121	0.0202	0.0692	0.0692	0.0000	2,014.30	6,903.26	6,903.26	-

Notes:  
 Col. 7 = Col. 2 x Col. 3  
 Col. 8 = Col. 2 x Col. 4  
 Col. 9 = Col. 2 x Col. 5  
 Col. 10 = Col. 2 x Col. 6

**SCHEDULE C**  
**UNION GAS RATE ZONES**  
**DEFERRAL AND VARIANCE ACCOUNT BALANCES AND**  
**UNIT RATES**  
**NOVEMBER 08, 2022**  
**EB-2022-0110**  
**ENBRIDGE GAS INC. 2021 EARNINGS SHARING AND**  
**DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

APPENDIX C

ENBRIDGE GAS INC.

EB-2022-0110

DRAFT RATE ORDER – UNION RATE ZONE

ENBRIDGE GAS INC.  
 Union Rate Zones  
 Unit Rate and Type of Service  
2021 Deferral Account Disposition

Line No.	Particulars	Sales/System Gas	Bundled T-Service	T-Service
		Unit Rate for Billing	Unit Rate for Billing	Unit Rate for Billing
		Unit Rate	Unit Rate	Unit Rate
		(cents/m <sup>3</sup> )	(cents/m <sup>3</sup> )	(cents/m <sup>3</sup> )
		(a)	(b)	(c)
	<u>Union North West</u>			
1	Rate 01	(0.8155)	(0.8155)	0.4009
2	Rate 10	0.3287	0.3287	1.1723
3	Rate 20	(4.9870)	(4.9870)	(0.0129)
4	Rate 25	0.1562	0.1562	(0.0208)
5	Rate 100	(0.0173)	(0.0173)	(0.0173)
	<u>Union North East</u>			
6	Rate 01	0.3372	0.3372	0.4009
7	Rate 10	1.1143	1.1143	1.1723
8	Rate 20	(0.9215)	(0.9215)	(0.0129)
9	Rate 25	(0.0594)	(0.0594)	(0.0208)
10	Rate 100	(0.0173)	(0.0173)	(0.0173)
	<u>Union South</u>			
11	Rate M1	0.4129	0.0717	-
12	Rate M2	0.8522	0.5110	-
13	Rate M4	0.4204	0.0792	-
14	Rate M5	0.2005	(0.1406)	-
15	Rate M7	0.4598	0.1187	-
16	Rate M9	0.4708	0.1297	-
17	Rate M10	0.2822	(0.0590)	-
18	Rate T1	-	-	0.0394
19	Rate T2	-	-	0.0619
20	Rate T3	-	-	0.1230

ENBRIDGE GAS INC.  
Union Rate Zones  
2021 Deferral Account Balances To Be Cleared  
Year Ending December 31, 2021

Line No.	Account Number	Account Name (\$000's)	Balance (a)	Interest (b)	Total (c)
1	179-131	Upstream Transportation Optimization	8,616	165	8,781
2	179-107	Spot Gas Variance Account	-	-	-
3	179-108	Unabsorbed Demand Costs Variance Account	(1,666)	(45)	(1,711)
4	179-153	Base Service North T-Service TransCanada Capacity	84	2	85
5	179-070	Short-Term Storage and Other Balancing Services	3,577	68	3,645
6	179-133	Normalized Average Consumption	18,997	431	19,428
7	179-132	Deferral Clearing Variance Account	(3,120)	(77)	(3,197)
8	179-151	OEB Cost Assessment Variance Account	-	-	-
9	179-103	Unbundled Services Unauthorized Storage Overrun	-	-	-
10	179-112	Gas Distribution Access Rule Costs	-	-	-
11	179-123	Conservation Demand Management	-	-	-
12	179-136	Parkway West Project Costs	(603)	(13)	(616)
13	179-137	Brantford-Kirkwall/Parkway D Project Costs	(45)	(1)	(46)
14	179-142	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	24	1	25
15	179-144	Lobo D/Bright C/Dawn H Compressor Project Costs	(112)	(5)	(117)
16	179-149	Burlington-Oakville Project Costs	(51)	(1)	(52)
17	179-156	Panhandle Reinforcement Project Costs	(3,162)	(68)	(3,230)
18	179-162	Sudbury Replacement Project	-	-	-
19	179-138	Parkway Obligation Rate Variance	-	-	-
20	179-143	Unauthorized Overrun Non-Compliance Account	-	-	-
21	179-157	Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential V/A	-	(1,346)	(1,346)
22	179-135	Unaccounted for Gas Volume Variance Account	20,501	373	20,874
23	179-141	Unaccounted for Gas Price Variance Account	8,151	156	8,307
24	<b>Total for Union Rate Zone Specific Accounts (Lines 1 through 23)</b>		<u>51,191</u>	<u>(359)</u>	<u>50,833</u>
25	179-382	Earnings Sharing (Union Rate Zone Portion)	-	-	-
26	179-383	Tax Variance - Accelerated CCA - (Union Rate Zone Portion)	(9,047)	(198)	(9,245)
27	179-385	IRP Operating Costs Deferral Account - (Union Rate Zone Portion)	27	1	28
28	179-386	IRP Capital Costs Deferral Account	-	-	-
29	179-380	Expansion of Natural Gas Distribution Systems V/A (Union Rate Zone Portion)	-	-	-
30	<b>Total for EGI Accounts allocated to Union Rate Zone</b>		<u>(9,020)</u>	<u>(197)</u>	<u>(9,217)</u>
31	<b>Total Union Rate Zone Deferral Account Balances (Line 24 + Line 30)</b>		<u>42,172</u>	<u>(556)</u>	<u>41,615</u>

ENBRIDGE GAS INC.  
 Union Rate Zones  
 Classification and Allocation of Deferral and Variance Account Balances

Line No.	Particulars (\$000's)	Acct No.	Union North					Union South												Total				
			Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	M1	M2	M4	M5A	M7	M9	M10	T1	T2	T3	M12	M13		Excess Utility	C1	M16	M17
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		
<b>Gas Supply Related Deferrals:</b>																								
1	Upstream Transportation Optimization	179-131	323	45	22	-	93	6,731	1,300	139	10	79	39	1	-	-	-	-	-	-	-	-	8,781	
2	Spot Gas Variance Account	179-107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(3,947)	(770)	(170)	-	-	2,576	497	53	4	30	15	0	-	-	-	-	-	-	-	(1,711)		
4	Base Service North T-Service TransCanada Capacity Account	179-153	-	-	57	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85		
5	Total Gas Supply Related Deferrals		(3,624)	(725)	(91)	28	93	9,307	1,797	192	14	109	54	1	-	-	-	-	-	-	-	7,156		
<b>Storage Related Deferrals:</b>																								
6	Short-Term Storage and Other Balancing Services	179-70	498	141	76	2	-	1,136	429	192	2	107	20	0	82	868	92	-	-	-	-	3,645		
<b>Delivery Related Deferrals:</b>																								
7	Normalized Average Consumption (NAC)	179-133	5,381	3,832	-	-	-	4,682	5,533	-	-	-	-	-	-	-	-	-	-	-	-	19,428		
8	Deferral Clearing Variance Account - Delivery	179-132	(576)	(193)	4	6	1	(1,795)	(690)	4	0	5	1	0	3	32	2	-	-	-	-	(3,197)		
9	OEB Cost Assessment Variance Account	179-151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Unbundled Services Unauthorized Storage Overrun	179-103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Gas Distribution Access Rule (GDAR) Costs	179-112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Conservation Demand Management	179-123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Parkway West Project Costs	179-136	4	(8)	(1)	2	1	104	4	3	3	0	(0)	0	4	19	(1)	(755)	0	1	3	0	(616)	
14	Brantford-Kirkwall/Parkway D Project Costs	179-137	(7)	(1)	(1)	(1)	(0)	(17)	(3)	(1)	(1)	(0)	(0)	(0)	(1)	(2)	(0)	(11)	(0)	(0)	(0)	(46)		
15	Lobo C Compressor/Hamilton-Milton Pipeline Project Costs	179-142	(40)	(2)	(4)	(4)	(2)	(151)	(20)	(7)	(6)	(2)	(0)	(0)	(6)	(30)	(2)	301	(0)	(1)	(1)	25		
16	Lobo D/Bright C/ Dawn H Compressor Project Costs	179-144	(109)	(4)	(6)	(7)	(3)	(371)	(39)	(15)	(13)	(4)	(0)	(0)	(16)	(73)	(3)	564	(0)	(7)	(8)	(117)		
17	Burlington-Oakville Project Costs	179-149	(3)	(1)	(0)	(0)	(0)	(25)	(8)	(2)	(0)	(1)	(0)	(0)	(2)	(14)	(2)	6	0	(0)	0	(52)		
18	Panhandle Reinforcement Project Costs	179-156	(32)	(5)	(4)	(3)	(1)	(703)	(238)	(257)	(6)	(57)	(0)	(0)	(171)	(1,253)	(1)	(34)	(0)	(0)	(385)	(80)	(3,230)	
19	Sudbury Replacement Project	179-162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	Parkway Obligation Rate Variance	179-138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	Unauthorized Overrun Non-Compliance Account	179-143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
22	Pension & OPEB Forecast Accrual vs Actual Cash Payment Differential Variance Account	179-157	(270)	(25)	(24)	(20)	(10)	(662)	(64)	(27)	(31)	(7)	(1)	(0)	(18)	(47)	(5)	(127)	(0)	(4)	(3)	(0)	(1,346)	
23	Unaccounted for Gas (UFG) Volume Variance Account	179-135	331	110	50	-	21	2,198	845	463	48	521	68	0	298	2,875	204	9,482	23	-	3,161	163	10	20,874
24	Unaccounted for Gas (UFG) Price Variance Account	179-141	190	63	29	-	12	1,260	485	266	28	299	39	0	98	945	67	3,116	13	-	1,332	63	3	8,307
25	Tax Variance - Accelerated CCA - EGI	179-383	(1,643)	(253)	(179)	(138)	(49)	(3,589)	(543)	(135)	(115)	(47)	(9)	(0)	(94)	(414)	(55)	(1,907)	(1)	(53)	(17)	(2)	(9,245)	
26	IRP Operating Costs Deferral Account - EGI	179-385	5	1	1	0	0	11	2	0	0	0	0	0	0	1	0	6	0	0	0	0	28	
27	Total Delivery-Related Deferrals		3,231	3,514	(135)	(166)	(30)	943	5,263	292	(91)	707	97	(0)	96	2,040	204	10,640	35	(65)	4,083	142	13	30,814
28	Total 2021 Storage and Delivery Disposition (Line 6 + Line 27)		3,729	3,655	(59)	(163)	(30)	2,078	5,692	484	(89)	814	117	(0)	179	2,907	297	10,640	35	(65)	4,083	142	13	34,460
29	Total 2021 Deferral Account Disposition (Line 5 + Line 28)		105	2,930	(150)	(135)	63	11,386	7,489	676	(76)	924	171	1	179	2,907	297	10,640	35	(65)	4,083	142	13	41,615
30	Earnings Sharing Deferral Account - EGI	179-382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
31	Grand Total (Line 29 + Line 30)		105	2,930	(150)	(135)	63	11,386	7,489	676	(76)	924	171	1	179	2,907	297	10,640	35	(65)	4,083	142	13	41,615



ENBRIDGE GAS INC.  
Union Rate Zones  
Allocation of 2021 Gas Supply Related Deferral Accounts by Union North East and Union North West

Line No.	Particulars (\$000's)	Acct No.	Rate 01	Rate 10	Rate 20	Rate 100	Rate 25	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g) = (sum b:f)
<u>Union North West</u>								
<u>Gas Supply Related Deferrals:</u>								
1	Spot Gas Variance Account	179-107	-	-	-	-	-	-
2	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(3,921)	(764)	(169)	-	-	(4,854)
3	Upstream Transportation Optimization	179-131	723	177	81	-	101	1,082
4	Total Gas Supply Related Deferrals		<u>(3,198)</u>	<u>(587)</u>	<u>(88)</u>	<u>-</u>	<u>101</u>	<u>(3,771)</u>
<u>Storage Related Deferrals:</u>								
5	Short-Term Storage and Other Balancing Services (1)	179-70	142	35	7	-	-	185
6	Total North West Deferral Account Disposition (Line 4 + Line 5)		<u>(3,056)</u>	<u>(552)</u>	<u>(81)</u>	<u>-</u>	<u>101</u>	<u>(3,587)</u>
<u>Union North East</u>								
<u>Gas Supply Related Deferrals:</u>								
7	Spot Gas Variance Account	179-107	-	-	-	-	-	-
8	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(25)	(6)	(1)	-	-	(33)
9	Upstream Transportation Optimization	179-131	(400)	(132)	(59)	-	(8)	(600)
10	Total Gas Supply Related Deferrals		<u>(426)</u>	<u>(138)</u>	<u>(60)</u>	<u>-</u>	<u>(8)</u>	<u>(633)</u>
<u>Storage Related Deferrals:</u>								
11	Short-Term Storage and Other Balancing Services (1)	179-70	355	106	46	-	-	507
12	Total North East Deferral Account Disposition (Line 10 + Line 11)		<u>(70)</u>	<u>(33)</u>	<u>(14)</u>	<u>-</u>	<u>(8)</u>	<u>(125)</u>
<u>Total North</u>								
<u>Gas Supply Related Deferrals:</u>								
13	Spot Gas Variance Account	179-107	-	-	-	-	-	-
14	Unabsorbed Demand Cost (UDC) Variance Account	179-108	(3,947)	(770)	(170)	-	-	(4,886)
15	Upstream Transportation Optimization	179-131	323	45	22	-	93	482
16	Total North Gas Supply Related Deferrals		<u>(3,624)</u>	<u>(725)</u>	<u>(148)</u>	<u>-</u>	<u>93</u>	<u>(4,404)</u>
<u>Storage Related Deferrals:</u>								
17	Short-Term Storage and Other Balancing Services (1)	179-70	498	141	53	-	-	692
18	Total North Deferral Account Disposition (Line 16 + Line 17)		<u>(3,126)</u>	<u>(584)</u>	<u>(95)</u>	<u>-</u>	<u>93</u>	<u>(3,712)</u>

Notes:

(1) Excludes allocation to Rate 20/100 bundled storage service.

ENBRIDGE GAS INC.  
Union Rate Zones  
Unit Rates for One-Time Adjustment - Delivery  
2021 Deferral Account Disposition

Line No.	Particulars	Rate Class	2021 Deferral Balances (\$000's) (a)	2021 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2021 Actual Volume (10 <sup>3</sup> m <sup>3</sup> ) (d)	Unit Rate (cents/m <sup>3</sup> ) (e) = (c / d) * 100
<u>Union North</u>							
1	Small Volume General Service	01	3,729	-	3,729	929,941	0.4009
2	Large Volume General Service	10	3,655	-	3,655	311,794	1.1723
3	Medium Volume Firm Service	20	(82)	-	(82)	637,600	(0.0129)
4	Large Volume High Load Factor	100	(166)	-	(166)	958,587	(0.0173)
5	Large Volume Interruptible	25	(30)	-	(30)	143,898	(0.0208)
<u>Union South</u>							
6	Small Volume General Service	M1	2,078	-	2,078	2,897,087	0.0717
7	Large Volume General Service	M2	5,692	-	5,692	1,113,864	0.5110
8	Firm Com/Ind Contract	M4	484	-	484	610,808	0.0792
9	Interruptible Com/Ind Contract	M5	(89)	-	(89)	63,511	(0.1406)
10	Special Large Volume Contract	M7	814	-	814	686,353	0.1187
11	Large Wholesale	M9	117	-	117	90,096	0.1297
12	Small Wholesale	M10	(0)	-	(0)	320	(0.0590)
13	Contract Carriage Service	T1	179	-	179	453,007	0.0394
14	Contract Carriage Service	T2	2,907	-	2,907	4,700,474	0.0619
15	Contract Carriage- Wholesale	T3	297	-	297	241,187	0.1230

ENBRIDGE GAS INC.  
 Union Rate Zones  
 Unit Rates for One-Time Adjustment - Gas Supply Commodity  
2021 Deferral Account Disposition

Line No.	Particulars	Rate Class	2021 Deferral Balances (\$000's) (a)	2021 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2021 Actual Volume (10 <sup>3</sup> m <sup>3</sup> ) (d)	Unit Rate (cents/m <sup>3</sup> ) (e) = (c / d) * 100
1	Small Volume General Service	M1	9,307	-	9,307	2,728,007	0.3412
2	Large Volume General Service	M2	1,797	-	1,797	526,743	0.3412
3	Firm Com/Ind Contract	M4	192	-	192	56,304	0.3412
4	Interruptible Com/Ind Contract	M5	14	-	14	4,043	0.3412
5	Special Large Volume Contract	M7	109	-	109	31,987	0.3412
6	Large Wholesale	M9	54	-	54	15,903	0.3412
7	Small Wholesale	M10	1	-	1	320	0.3412

ENBRIDGE GAS INC.  
 Union Rate Zones  
 Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage  
2021 Deferral Account Disposition

Line No.	Particulars	Rate Class	2021 Deferral Balances (\$000's) (a)	2021 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a + b)	2021 Actual Volume/ Demand (d)	Billing Units	Unit Volumetric/ Demand Rate (cents/m <sup>3</sup> ) (e) = (c / d) * 100
<u>Gas Supply Transportation Charges</u>								
<u>Union North West</u>								
1	Small Volume General Service	01	(3,198)	-	(3,198)	262,912	10 <sup>3</sup> m <sup>3</sup>	(1.2164)
2	Large Volume General Service	10	(587)	-	(587)	69,572	10 <sup>3</sup> m <sup>3</sup>	(0.8437)
3	Medium Volume Firm Service	20	(88)	-	(88)	1,764	10 <sup>3</sup> m <sup>3</sup> /d	(4.9741)
4	Large Volume Interruptible	25	101	-	101	57,362	10 <sup>3</sup> m <sup>3</sup>	0.1769
<u>Union North East</u>								
5	Small Volume General Service	01	(426)	-	(426)	667,029	10 <sup>3</sup> m <sup>3</sup>	(0.0638)
6	Large Volume General Service	10	(138)	-	(138)	238,396	10 <sup>3</sup> m <sup>3</sup>	(0.0581)
7	Medium Volume Firm Service	20	(60)	-	(60)	6,630	10 <sup>3</sup> m <sup>3</sup> /d	(0.9086)
8	Large Volume Interruptible	25	(8)	-	(8)	21,827	10 <sup>3</sup> m <sup>3</sup>	(0.0386)
9	North T-Service Transportation from Dawn Base Service (\$/GJ)	20T/100T	85	-	85	264,264	GJ/d	0.323
<u>Storage (\$/GJ)</u>								
10	Bundled-T Storage Service	20T/100T	26	-	26	141,504	GJ/d	0.181

ENBRIDGE GAS INC.  
 Union Rate Zones  
 Storage and Transportation Service Amounts for Disposition  
2021 Deferral Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	2021 Deferral Balances (a)	2021 Earnings Sharing Mechanism (b)	Deferral Balance for Disposition (c) = (a + b)
1	Transportation	M12	10,640	-	10,640
2	Transportation of Locally Produced Gas	M13	35	-	35
3	Cross Franchise Transportation	C1	4,083	-	4,083
4	Storage and Transportation Services	M16	142	-	142
5	Transporation Service	M17	13	-	13

Notes:

(1) Ex-franchise customer specific amounts determined using approved deferral account allocation methodologies.

ENBRIDGE GAS INC.  
Union Rate Zones  
Calculation of One-Time Adjustments for Typical General Service Customers

Line No.	Particulars	Deferral Unit Rate (cents/m <sup>3</sup> ) (a)	Volume (m <sup>3</sup> ) (1) (b)	Bill Impact (\$) (c) = (a x b) / 100
<u>Small Volume General Service</u>				
<u>Rate M1 - Union South</u>				
1	Delivery	0.0717	2,200	1.58
2	Commodity	0.3412	2,200	7.51
3	Sales Service Impact	0.4129		9.09
4	Direct Purchase Impact			1.58
<u>Rate 01 - Union North West</u>				
5	Delivery	0.4009	2,200	8.82
6	Commodity	-	2,200	-
7	Transportation	(1.2164)	2,200	(26.76)
8	Sales Service Impact	(0.8155)		(17.94)
9	Bundled-T (Direct Purchase) Impact			(17.94)
<u>Rate 01 - Union North East</u>				
10	Delivery	0.4009	2,200	8.82
11	Commodity	-	2,200	-
12	Transportation	(0.0638)	2,200	(1.40)
13	Sales Service Impact	0.3372		7.42
14	Bundled-T (Direct Purchase) Impact			7.42
<u>Large Volume General Service</u>				
<u>Rate M2 - Union South</u>				
15	Delivery	0.5110	73,000	373.04
16	Commodity	0.3412	73,000	249.05
17	Sales Service Impact	0.8522		622.09
18	Direct Purchase Impact			373.04
<u>Rate 10 - Union North West</u>				
19	Delivery	1.1723	93,000	1,090.28
20	Commodity	-	93,000	-
21	Transportation	(0.8437)	93,000	(784.63)
22	Sales Service Impact	0.3287		305.65
23	Bundled-T (Direct Purchase) Impact			305.65
<u>Rate 10 - Union North East</u>				
24	Delivery	1.1723	93,000	1,090.28
25	Commodity	-	93,000	-
26	Transportation	(0.0581)	93,000	(53.99)
27	Sales Service Impact	1.1143		1,036.29
28	Bundled-T (Direct Purchase) Impact			1,036.29

Notes:

(1) Average consumption, per customer, for the period January 1, 2021 to December 31, 2021.

ENBRIDGE GAS INC.  
 Union Rate Zones  
Calculation of One-Time Adjustments for Typical Small and Large Customers

Line No.	Particulars	Deferral Unit Rate (cents/m <sup>3</sup> ) (a)	Billing Units (m <sup>3</sup> ) (b)	Bill Impact (\$) (1) (c)
<u>Union North</u>				
<u>Small Rate 20 - Union North West</u>				
1	Delivery	(0.0129)	3,000,000	(387)
2	Transportation	(4.9741)	14,000	(8,356)
3	Sales Service Impact	(4.9870)		(8,743)
4	Bundled-T (Direct Purchase) Impact			(8,743)
<u>Large Rate 20 - Union North West</u>				
5	Delivery	(0.0129)	15,000,000	(1,933)
6	Transportation	(4.9741)	60,000	(35,813)
7	Sales Service Impact	(4.9870)		(37,746)
8	Bundled-T (Direct Purchase) Impact			(37,746)
<u>Small Rate 20 - Union North East</u>				
9	Delivery	(0.0129)	3,000,000	(387)
10	Transportation	(0.9086)	14,000	(1,526)
11	Sales Service Impact	(0.9215)		(1,913)
12	Bundled-T (Direct Purchase) Impact			(1,913)
<u>Large Rate 20 - Union North East</u>				
13	Delivery	(0.0129)	15,000,000	(1,933)
14	Transportation	(0.9086)	60,000	(6,542)
15	Sales Service Impact	(0.9215)		(8,475)
16	Bundled-T (Direct Purchase) Impact			(8,475)
<u>Average Rate 25 - Union North West</u>				
17	Delivery	(0.0208)	2,275,000	(472)
18	Transportation	0.1769	2,275,000	4,025
19	Sales Service Impact	0.1562		3,553
20	Bundled-T (Direct Purchase) Impact			3,553
<u>Average Rate 25 - Union North East</u>				
21	Delivery	(0.0208)	2,275,000	(472)
22	Transportation	(0.0386)	2,275,000	(878)
23	Sales Service Impact	(0.0594)		(1,350)
24	Bundled-T (Direct Purchase) Impact			(1,350)
<u>Small Rate 100</u>				
25	T-Service (Direct Purchase) Impact	(0.0173)	27,000,000	(4,666)
<u>Large Rate 100</u>				
26	T-Service (Direct Purchase) Impact	(0.0173)	240,000,000	(41,477)
<u>Union South</u>				
<u>Small Rate M4</u>				
27	Delivery	0.0792	875,000	693
28	Commodity	0.3412	875,000	2,985
29	Sales Service Impact	0.4204		3,678
30	Direct Purchase Impact			693
<u>Large Rate M4</u>				
31	Delivery	0.0792	12,000,000	9,507
32	Commodity	0.3412	12,000,000	40,940
33	Sales Service Impact	0.4204		50,447
34	Direct Purchase Impact			9,507

Notes:

(1) Transportation bill impacts based on monthly demand (m<sup>3</sup>/d).

ENBRIDGE GAS INC.  
Union Rate Zones  
Calculation of One-Time Adjustments for Typical Small and Large Customers

Line No.	Particulars	Deferral Unit Rate (cents/m <sup>3</sup> ) (a)	Billing Units (m <sup>3</sup> ) (b)	Bill Impact (\$) (1) (c)
<u>Union South (continued)</u>				
<u>Small Rate M5 Interruptible</u>				
1	Delivery	(0.1406)	825,000	(1,160)
2	Commodity	0.3412	825,000	2,815
3	Sales Service Impact	0.2005		1,654
4	Direct Purchase Impact			(1,160)
<u>Large Rate M5 Interruptible</u>				
5	Delivery	(0.1406)	6,500,000	(9,141)
6	Commodity	0.3412	6,500,000	22,176
7	Sales Service Impact	0.2005		13,035
8	Direct Purchase Impact			(9,141)
<u>Small Rate M7</u>				
9	Delivery	0.1187	36,000,000	42,721
10	Commodity	0.3412	36,000,000	122,820
11	Sales Service Impact	0.4598		165,541
12	Direct Purchase Impact			42,721
<u>Large Rate M7</u>				
13	Delivery	0.1187	52,000,000	61,708
14	Commodity	0.3412	52,000,000	177,407
15	Sales Service Impact	0.4598		239,115
16	Direct Purchase Impact			61,708
<u>Small Rate M9</u>				
17	Delivery	0.1297	6,950,000	9,013
18	Commodity	0.3412	6,950,000	23,711
19	Sales Service Impact	0.4708		32,724
20	Direct Purchase Impact			9,013
<u>Large Rate M9</u>				
21	Delivery	0.1297	20,178,000	26,167
22	Commodity	0.3412	20,178,000	68,841
23	Sales Service Impact	0.4708		95,008
24	Direct Purchase Impact			26,167
<u>Rate M10</u>				
25	Delivery	(0.0590)	94,500	(56)
26	Commodity	0.3412	94,500	322
27	Sales Service Impact	0.2822		267
28	Direct Purchase Impact			(56)
<u>Small Rate T1</u>				
29	Direct Purchase Impact	0.0394	7,537,000	2,970
<u>Average Rate T1</u>				
30	Direct Purchase Impact	0.0394	11,565,938	4,558
<u>Large Rate T1</u>				
31	Direct Purchase Impact	0.0394	25,624,080	10,097
<u>Small Rate T2</u>				
32	Direct Purchase Impact	0.0619	59,256,000	36,652
<u>Average Rate T2</u>				
33	Direct Purchase Impact	0.0619	197,789,850	122,340
<u>Large Rate T2</u>				
34	Direct Purchase Impact	0.0619	370,089,000	228,913
<u>Large Rate T3</u>				
35	Direct Purchase Impact	0.1230	272,712,000	335,438

Notes:

(1) Transportation bill impacts based on monthly demand (m<sup>3</sup>/d).