

CLASSIFICATION AND ALLOCATION OF DEFERRAL ACCOUNTS

ITEM NO.	CLASSIFICATION	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7	COL 8	COL 9	COL 10	COL 11	COL 12	COL 13	COL 14	COL 15
		TOTAL (\$000)	SALES AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SALES BUY/SELL & WBT PEAK (\$000)	TOTAL BUNDLED PEAK (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	WINTER DELIVERIES (\$000)	DIRECT (\$000)	NUMBER :CUSTOMER (\$000)	RATE BASE (\$000)	INVENTORY (\$000)	EX-FRAN DAILY (\$000)	EX-FRAN ANNUAL (\$000)
1.1	PGVA	104,271.3		104,271.3												
1.1	COMMODITY	13,840.6		13,840.6												
1.2	SEASONAL PEAKING-LOAD BALANCING	139,564.2		139,564.2												
1.3	SEASONAL DISCRETIONARY-LOAD BALANCING	(4,418.7)	(1,767.5)			(2,651.2)										
1.4	TOPL TOLL CHANGE - DEMAND	(409.5)	(409.5)													
1.5	TOPL TOLL CHANGE - COMMODITY	(2,508.1)														
1.6	CURTALMENT REVENUE	(25,479.2)														
1.7	APRIL RIDER ADJUSTMENT DIRECT ALLOCAT	(172,111.6)														
1.8	JULY RIDER ADJUSTMENT DIRECT ALLOCATIO	(67,894.9)														
1.9	INVENTORY ADJUSTMENT	(15,046.0)	(2,177.0)	104,271.3	0.0	(2,651.2)	(837.9)	3,008.4	0.0	0.0	0.0	0.0	(67,894.9)	0.0	0.0	
2.	TRANSACTIONAL SERVICES	(4,700.0)						(1,701.0)	(2,195.9)	(671.5)			(40,511.5)	(79.7)	(51.9)	
3.	UNACCOUNTED FOR GAS VARIANCE	(1,569.0)														
	UNION GAS															
4.1	DELIVERABILITY	(6,247.2)							(6,247.2)	(4,164.8)						
4.2	WINTER DELIVERIES	(70,412.0)	0.0	0.0	0.0	0.0	0.0	0.0	(6,247.2)	(4,164.8)	0.0	0.0	0.0	0.0	0.0	
5.	DEFERRED REBATE ACCOUNT	(5,818.0)			(5,818.0)											
6.	CLASS ACTION SUIT	307.0		307.0							307.0					
7.	DISPOSITION OF PROPERTY	1,963.0										1,963.0				
8.	ONTARIO HEARING COSTS	369.0										369.0				
9.	TOTAL	(34,906.0)	(2,177.0)	104,271.3	(7,387.0)	(2,651.2)	(837.9)	1,307.4	(8,443.1)	(4,836.3)	(76,148.0)	307.0	2,332.0	(40,511.5)	(79.7)	(51.9)
	ALLOCATION															
1.1	RATE 1	(15,039.1)	(1,072.9)	61,213.1	(2,748.4)	(1,356.6)	(377.9)	585.3	(3,808.0)	(1,933.2)	(43,238.0)	279.0	1,526.7	(24,117.2)	0.0	0.0
1.2	RATE 6	(10,274.2)	(741.6)	34,105.0	(2,030.5)	(1,001.3)	(298.1)	464.4	(3,004.2)	(1,461.7)	(23,047.3)	27.5	577.3	(13,863.7)	0.0	0.0
1.3	RATE 9	(53.2)	(1.6)	107.3	(6.0)	(0.8)	(0.3)	0.0	(3.4)	(3.2)	(152.3)	0.0	7.4	(0.1)	0.0	0.0
1.4	RATE 100	(2,726.3)	(249.1)	3,446.7	(865.2)	(237.2)	(89.6)	156.8	(902.5)	(577.4)	(2,692.2)	0.4	134.1	(861.1)	0.0	0.0
1.5	RATE 110	(1,165.6)	(33.3)	457.3	(391.3)	(19.7)	(25.2)	23.2	(253.5)	(196.2)	(749.6)	0.1	31.9	(9.3)	0.0	0.0
1.6	RATE 115	(1,013.2)	(2.9)	48.9	(564.4)	(1.2)	(25.2)	2.2	(254.2)	(233.7)	0.0	0.0	17.3	0.0	0.0	0.0
1.7	RATE 135	1.2	(4.0)	58.1	(38.3)	(0.3)	(0.3)	0.0	(3.2)	(12.5)	0.0	0.0	1.7	0.0	0.0	0.0
1.8	RATE 145	(1,061.2)	(27.5)	591.4	(175.8)	(12.6)	(8.8)	26.1	(88.2)	(112.8)	(1,040.1)	0.0	17.6	(230.5)	0.0	0.0
1.9	RATE 170	(2,408.5)	(15.4)	1,315.0	(461.8)	(1.4)	(4.4)	27.1	(44.6)	(240.7)	(2,713.5)	0.0	12.6	(281.6)	0.0	0.0
1.10	RATE 200	(1,034.3)	(28.7)	2,328.5	(105.5)	(20.2)	(8.1)	12.2	(81.4)	(64.9)	(2,524.0)	0.0	5.5	(1,147.9)	0.0	0.0
1.11	RATE 325	(99.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(59.0)	0.0	0.0
1.12	RATE 330	(20.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(9.6)	0.0	0.0
1.13	RATE 331	(12.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(12.1)	0.0	0.0
1.	TOTAL	(34,906.0)	(2,177.0)	104,271.3	(7,387.0)	(2,651.2)	(837.9)	1,307.4	(8,443.1)	(4,836.3)	(76,148.0)	307.0	2,332.0	(40,511.5)	(79.7)	(51.9)

ALLOCATION BY TYPE OF SALE

	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7	COL 8	COL 9	COL 10	COL 11	COL 12	COL 13	COL 14	COL 15
	TOTAL (\$000)	SALES BUY/SELL AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SALES BUY/SELL AND WBT PEAK (\$000)	TOTAL PEAK (\$000)	SPACE (\$000)	DELIVE- RABILITY (\$000)	WINTER DELIVERIES (\$000)	DIRECT (\$000)	NUMBER CUSTOMERS (\$000)	RATE BASE (\$000)	INVENTORY (\$000)	EX-FRAN. DAILY (\$000)	EX-FRAN. ANNUAL (\$000)
RATE 1	(11,110.4)	(599.2)	61,213.1	(1,534.5)	(757.6)	(211.0)	332.4	(2,126.2)	(1,079.4)	(43,239.0)	155.8	852.4	(24,117.2)		
- SYSTEM SALES	0.0	0.0	0.0	(0.7)	0.0	0.0	0.2	0.0	(0.5)	0.0	0.1	0.4			
- BUY/SELL	(1.7)														
- T-SERVICE EXCL WBT	(3,927.0)	(473.7)		(1,213.2)	(599.0)	(166.8)	262.8	(1,660.9)	(853.3)		123.2	673.9	(13,863.7)		
- WBT	(6,001.4)	(333.8)	34,105.0	(655.0)	(450.8)	(125.5)	195.6	(1,265.0)	(615.5)	(23,047.3)	11.6	243.1			
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(3,702.2)			(1,313.3)		(19.3)	30.0	(194.2)	(94.5)		1.8	37.3			
- T-SERVICE EXCL WBT	(3,902.6)	(407.7)		(1,044.2)	(550.5)	(153.3)	238.9	(1,545.0)	(751.7)	(14.4)	14.1	296.9			
- WBT	(49.2)	(1.1)	107.3	(2.7)	(0.5)	(0.1)	0.0	(1.5)	(1.4)	(152.3)	0.0	3.3	(0.1)		
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(1.7)			(1.8)		(0.1)	0.0	(1.0)	(1.0)		0.0	2.2			
- T-SERVICE EXCL WBT	(2.3)	(0.6)		(1.5)	(0.3)	(0.1)	0.0	(0.9)	(0.8)		0.0	1.9			
- WBT	(3,766.6)	(33.7)	3,446.7	(96.4)	(32.1)	(8.9)	15.7	(90.1)	(57.7)	(2,662.2)	0.0	13.4	(661.1)		
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(562.8)			(227.2)		(23.5)	41.2	(237.0)	(151.6)		0.1	35.2			
- T-SERVICE EXCL WBT	(1,786.9)	(215.4)		(551.6)	(205.0)	(57.1)	100.0	(575.4)	(368.1)	(749.6)	0.2	85.5	(9.3)		
- WBT	(633.9)	(4.5)	457.3	(11.5)	(2.6)	(0.7)	0.7	(7.4)	(5.7)		0.0	0.9			
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(1,992.2)			(73.9)		(4.8)	4.4	(47.9)	(37.1)		0.0	6.0			
- T-SERVICE EXCL WBT	(633.9)	(28.9)		(905.9)	(17.1)	(19.7)	18.2	(1,982.2)	(153.4)		0.0	24.9			
- WBT	(46.0)	(0.5)	48.9	(1.2)	(0.2)	(0.1)	0.0	(0.6)	(0.5)		0.0	0.0			
- SYSTEM SALES	0.0	0.0	0.0	(557.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(1,044.3)			(6.1)	(1.0)	(0.3)	0.0	(2.8)	(2.5)		0.0	0.2			
- T-SERVICE EXCL WBT	(14.9)	(2.4)		(1.5)	(0.0)	(0.0)	0.0	(0.1)	(0.5)		0.0	0.1			
- WBT	(55.5)	0.0	58.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(38.6)			(28.1)		(0.2)	0.0	(2.4)	(9.2)		0.0	1.3			
- T-SERVICE EXCL WBT	(15.6)	(3.4)		(8.7)	(0.3)	(0.1)	0.0	(0.7)	(2.8)		0.0	0.4			
- WBT	(318.4)	(5.8)	591.4	(14.8)	(2.7)	(0.7)	2.2	(7.4)	(9.5)	(642.1)	0.0	1.5	(230.5)		
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(465.0)			(105.3)		(5.2)	15.6	(52.8)	(67.6)	(260.3)	0.0	10.6			
- T-SERVICE EXCL WBT	(277.8)	(21.8)		(55.7)	(10.0)	(2.8)	8.3	(28.0)	(35.7)	(137.7)	0.0	5.6			
- WBT	(984.2)	(12.9)	1,315.0	(33.0)	(1.1)	(0.3)	1.9	(3.2)	(17.2)	(1,952.7)	0.0	0.9	(281.6)		
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(1,400.0)			(422.1)		(4.0)	24.8	(40.8)	(220.2)	(749.3)	0.0	11.6			
- T-SERVICE EXCL WBT	(24.3)	(2.5)		(6.5)	(0.2)	(0.1)	0.4	(0.6)	(3.4)	(11.5)	0.0	0.2			
- WBT	(960.6)	(28.7)	2,928.5	(73.4)	(20.2)	(5.6)	8.5	(56.6)	(45.1)	(2,524.0)	0.0	3.8	(1,147.9)		
- SYSTEM SALES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
- BUY/SELL	(73.7)			(32.1)		(2.5)	3.7	(24.8)	(19.7)		0.0	1.7			
- T-SERVICE EXCL WBT	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0			
- WBT	(58.0)														
- ANNUAL	(41.3)														
RATE 325	(58.0)														
- DAILY	(9.6)														
- ANNUAL	(10.5)														
RATE 330	(12.1)														
- DAILY	0.0														
- ANNUAL															
RATE 331	0.0														
- DAILY															
- ANNUAL															

(34,906.0) (2,177.0) 104,271.3 (7,387.0) (2,651.2) (837.9) 1,307.4 (8,443.1) (4,936.3) (76,148.0) 307.0 2,332.0 (40,511.5) (79.7) (51.9)

RATE AND TYPE OF SALE

	COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7	COL. 8	COL. 9	COL. 10	COL. 11	COL. 12	COL. 13	COL. 14	COL. 15
	TOTAL	SALES BUY/SELL AND WBT	TOTAL SALES	TOTAL DELIVERIES	SALES BUY/SELL & WBT PEAK	TOTAL BUNDLED PEAK	SPACE	DELIVE- RABILITY	WINTER DELIVERIES	DIRECT CUSTOMERS	NUMBER CUSTOMERS	RATE BASE	INVENTORY	EX-FRAN. DAILY	EX-FRAN. ANNUAL
	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )	( $\text{dm}^3$ )
RATE 1	- SYSTEM SALES (0.4234)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0289)	(0.0080)	0.0127	(0.0811)	(0.0412)	(1.6493)	0.0059	0.0325	(0.9199)		
	- ONTARIO T-SERVICE (0.1977)	- BUY/SELL (0.0000)	0.0000	(0.0585)	0.0000	(0.0080)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0000)		
	- WESTERN T-SERVICE (0.1895)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0289)	(0.0080)	0.0127	(0.0811)	(0.0412)	0.0000	0.0059	0.0325	0.0000		
	- SYSTEM SALES (0.4109)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0309)	(0.0086)	0.0134	(0.0866)	(0.0421)	(1.5779)	0.0008	0.0166	(0.9492)		
RATE 6	- BUY/SELL (0.0000)	- BUY/SELL (0.0000)	0.0000	(0.0585)	0.0000	(0.0086)	0.0000	0.0000	0.0000	0.0000	0.0008	0.0000	0.0000		
	- ONTARIO T-SERVICE (0.1651)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0309)	(0.0086)	0.0134	(0.0866)	(0.0421)	0.0000	0.0008	0.0166	0.0000		
	- WESTERN T-SERVICE (0.2189)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0117)	(0.0033)	0.0000	(0.0328)	(0.0309)	(3.3142)	0.0001	0.0713	(0.0028)		
	- SYSTEM SALES (1.0706)	- BUY/SELL (0.0000)	0.0000	(0.0585)	0.0000	(0.0033)	0.0000	(0.0328)	(0.0309)	0.0000	0.0001	0.0713	0.0000		
RATE 9	- ONTARIO T-SERVICE (0.0540)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0117)	(0.0033)	0.0000	(0.0328)	(0.0309)	0.0000	0.0001	0.0713	0.0000		
	- WESTERN T-SERVICE (0.0885)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0117)	(0.0033)	0.0000	(0.0328)	(0.0309)	0.0000	0.0001	0.0713	0.0000		
	- SYSTEM SALES (0.0885)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0218)	(0.0061)	0.0035	(0.0379)	(0.0294)	(3.8272)	0.0000	0.0048	(0.0476)		
RATE 100	- ONTARIO T-SERVICE (0.1450)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0135)	(0.0038)	0.0035	(0.0379)	(0.0294)	0.0000	0.0000	0.0048	0.0000		
	- WESTERN T-SERVICE (0.1896)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0135)	(0.0038)	0.0035	(0.0379)	(0.0294)	0.0000	0.0000	0.0048	0.0000		
	- SYSTEM SALES (0.2351)	- BUY/SELL (0.0000)	0.0000	(0.0585)	0.0000	(0.0038)	0.0035	(0.0379)	(0.0294)	0.0000	0.0000	0.0048	0.0000		
RATE 110	- ONTARIO T-SERVICE (0.1213)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0135)	(0.0038)	0.0035	(0.0379)	(0.0294)	0.0000	0.0000	0.0048	0.0000		
	- WESTERN T-SERVICE (0.1975)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0135)	(0.0038)	0.0035	(0.0379)	(0.0294)	0.0000	0.0000	0.0048	0.0000		
	- SYSTEM SALES (0.3188)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0094)	(0.0005)	0.0002	(0.0264)	(0.0242)	0.0000	0.0000	0.0018	0.0000		
RATE 115	- ONTARIO T-SERVICE (0.1577)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0135)	(0.0038)	0.0035	(0.0379)	(0.0294)	0.0000	0.0000	0.0048	0.0000		
	- WESTERN T-SERVICE (0.1930)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0094)	(0.0026)	0.0002	(0.0264)	(0.0242)	0.0000	0.0000	0.0018	0.0000		
	- SYSTEM SALES (0.1097)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0017)	(0.0005)	0.0000	(0.0049)	(0.0191)	0.0000	0.0000	0.0026	0.0000		
RATE 135	- ONTARIO T-SERVICE (0.1420)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0017)	(0.0005)	0.0000	(0.0049)	(0.0191)	0.0000	0.0000	0.0026	0.0000		
	- WESTERN T-SERVICE (0.0804)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0017)	(0.0005)	0.0000	(0.0049)	(0.0191)	0.0000	0.0000	0.0026	0.0000		
	- SYSTEM SALES (0.1050)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0017)	(0.0005)	0.0000	(0.0049)	(0.0191)	0.0000	0.0000	0.0026	0.0000		
RATE 145	- ONTARIO T-SERVICE (0.2586)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0029)	(0.0005)	0.0000	(0.0294)	(0.0376)	(2.5350)	0.0000	0.0059	(0.9101)		
	- WESTERN T-SERVICE (0.2919)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0029)	(0.0005)	0.0000	(0.0294)	(0.0376)	0.0000	0.0000	0.0059	0.0000		
	- SYSTEM SALES (1.7477)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	(3.4674)	0.0000	0.0016	(0.5001)		
RATE 170	- ONTARIO T-SERVICE (0.1941)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	0.0000	0.0000	0.0016	0.0000		
	- WESTERN T-SERVICE (0.2190)	- BUY/SELL (0.0229)	0.0000	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	0.0000	0.0000	0.0016	0.0000		
	- SYSTEM SALES (0.7659)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	(0.1039)	0.0000	0.0016	0.0000		
RATE 200	- ONTARIO T-SERVICE (0.1344)	- BUY/SELL (0.0229)	2.3350	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	(2.0124)	0.0000	0.0031	(0.9152)		
	- WESTERN T-SERVICE (0.0000)	- BUY/SELL (0.0000)	0.0000	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	0.0000	0.0000	0.0031	0.0000		
	- SYSTEM SALES (0.1344)	- BUY/SELL (0.0000)	2.3350	(0.0585)	(0.0020)	(0.0006)	0.0034	(0.0057)	(0.0305)	0.0000	0.0000	0.0031	0.0000		
RATE 325	- DAILY (0.0205)	- ANNUAL (0.0003)	0.0000	(0.0205)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0205)		0.0000
RATE 330	- DAILY (0.0169)	- ANNUAL (0.0002)	0.0000	(0.0169)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0169)		0.0000
RATE 331	- DAILY (0.0171)	- ANNUAL (0.0002)	0.0000	(0.0171)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0171)		0.0000

Note: (1) Unit Rates derived based on 2003 volumes (9 Actual + 3 Forecast)