

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
		TOTAL (\$000)	SALES BUY/SELL AND WBT (\$000)	TOTAL SALES (\$000)	TOTAL DELIVERIES (\$000)	SALES BUY/SELL WBT (\$000)	SALES BUNDLED PEAK (\$000)	SPACE (\$000)	DELIVE. RABILITY (\$000)	WINTER DELIVERIES (\$000)	DIRECT (\$000)	NUMBER CUSTOMERS (\$000)	RATE BASE (\$000)	EX-FRAN. DAILY (\$000)	EX-FRAN. ANNUAL (\$000)
1.	2004 TRANSACTIONAL SERVICES D/A	(1,237.6)						471.7	(464.2)	(1,441.1)				118.7	77.3
2.	2004 UNACCOUNTED FOR GAS VARIANCE	(33,062.2)			(33,062.2)										
3.	EARNINGS/ SHARING D/A	(9,950.0)											(9,950.0)		
4.	TOTAL	(44,249.8)	0.0	0.0	(33,062.2)	0.0	0.0	471.7	(464.2)	(1,441.1)	0.0	0.0	(9,950.0)	118.7	77.3
<b>ALLOCATION</b>															
1.1	RATE 1	(19,514.3)	0.0	0.0	(12,429.9)	0.0	0.0	214.8	(209.4)	(576.0)	0.0	0.0	(6,513.8)	0.0	0.0
1.2	RATE 6	(11,857.6)	0.0	0.0	(8,961.2)	0.0	0.0	167.6	(165.2)	(435.6)	0.0	0.0	(2,463.2)	0.0	0.0
1.3	RATE 9	(49.6)	0.0	0.0	(17.0)	0.0	0.0	0.0	(0.2)	(1.0)	0.0	0.0	(31.5)	0.0	0.0
1.4	RATE 100	(4,611.1)	0.0	0.0	(3,874.0)	0.0	0.0	56.6	(49.6)	(172.0)	0.0	0.0	(572.0)	0.0	0.0
1.5	RATE 110	(1,992.5)	0.0	0.0	(1,792.5)	0.0	0.0	8.4	(13.9)	(58.5)	0.0	0.0	(135.9)	0.0	0.0
1.6	RATE 115	(2,723.1)	0.0	0.0	(2,566.6)	0.0	0.0	0.8	(14.0)	(69.7)	0.0	0.0	(73.6)	0.0	0.0
1.7	RATE 135	(172.5)	0.0	0.0	(161.3)	0.0	0.0	0.0	(0.2)	(3.7)	0.0	0.0	(7.3)	0.0	0.0
1.8	RATE 145	(821.7)	0.0	0.0	(717.4)	0.0	0.0	9.4	(4.8)	(33.6)	0.0	0.0	(75.2)	0.0	0.0
1.9	RATE 170	(2,217.3)	0.0	0.0	(2,099.0)	0.0	0.0	9.8	(2.5)	(71.7)	0.0	0.0	(53.9)	0.0	0.0
1.10	RATE 200	(486.2)	0.0	0.0	(443.2)	0.0	0.0	4.4	(4.5)	(19.3)	0.0	0.0	(23.6)	0.0	0.0
1.11	RATE 300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.11	RATE 325	148.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	86.4	61.6
1.12	RATE 330	30.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.3	15.7
1.13	RATE 331	18.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.0	0.0
1.	TOTAL	(44,249.8)	0.0	0.0	(33,062.2)	0.0	0.0	471.7	(464.2)	(1,441.1)	0.0	0.0	(9,950.0)	118.7	77.3

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
	TOTAL	SALES BUY/SELL AND WBT	TOTAL SALES	TOTAL DELIVERIES	SALES BUY/SELL PEAK	TOTAL BUNDLED PEAK	SPACE	DELIVE- RABILITY	WINTER DELIVERIES	DIRECT	NUMBER CUSTOMERS	RATE BASE	EX-FRAN. DAILY	EX-FRAN. ANNUAL
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
<b>RATE 1</b>														
- SYSTEM SALES	(11,926.2)	0.0	0.0	(7,596.6)	0.0	0.0	131.3	(127.9)	(352.1)	0.0	0.0	(3,981.0)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(4.8)	0.0	0.0	(3.1)	0.0	0.0	0.1	(0.1)	(0.1)	0.0	0.0	(1.6)		
- WBT	(7,993.2)	0.0	0.0	(4,830.2)	0.0	0.0	83.5	(81.4)	(223.8)	0.0	0.0	(2,531.2)		
- SYSTEM SALES	(5,196.9)	0.0	0.0	(3,927.5)	0.0	0.0	73.4	(72.4)	(190.9)	0.0	0.0	(1,079.6)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(745.4)	0.0	0.0	(563.3)	0.0	0.0	10.5	(10.4)	(27.4)	0.0	0.0	(154.6)		
- WBT	(5,915.4)	0.0	0.0	(4,470.5)	0.0	0.0	83.6	(82.4)	(217.3)	0.0	0.0	(1,228.8)		
- SYSTEM SALES	(32.7)	0.0	0.0	(11.2)	0.0	0.0	0.0	(0.1)	(0.6)	0.0	0.0	(20.8)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(0.3)	0.0	0.0	(0.1)	0.0	0.0	0.0	(0.0)	(0.0)	0.0	0.0	(0.2)		
- WBT	(16.6)	0.0	0.0	(5.7)	0.0	0.0	0.0	(0.1)	(0.3)	0.0	0.0	(10.5)		
- SYSTEM SALES	(508.9)	0.0	0.0	(427.6)	0.0	0.0	6.2	(5.5)	(19.0)	0.0	0.0	(63.1)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(1,201.6)	0.0	0.0	(1,009.5)	0.0	0.0	14.7	(12.9)	(44.8)	0.0	0.0	(149.1)		
- WBT	(2,900.7)	0.0	0.0	(2,437.0)	0.0	0.0	35.6	(31.2)	(108.2)	0.0	0.0	(359.8)		
- SYSTEM SALES	(43.3)	0.0	0.0	(39.0)	0.0	0.0	0.2	(0.3)	(1.3)	0.0	0.0	(3.0)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(1,498.5)	0.0	0.0	(1,348.2)	0.0	0.0	6.3	(10.5)	(44.0)	0.0	0.0	(102.2)		
- WBT	(450.6)	0.0	0.0	(405.4)	0.0	0.0	1.9	(3.2)	(13.2)	0.0	0.0	(30.7)		
- SYSTEM SALES	(110.5)	0.0	0.0	(104.2)	0.0	0.0	0.0	(0.6)	(2.8)	0.0	0.0	(3.0)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(2,582.3)	0.0	0.0	(2,433.9)	0.0	0.0	0.7	(13.3)	(66.0)	0.0	0.0	(69.8)		
- WBT	(30.3)	0.0	0.0	(28.6)	0.0	0.0	0.0	(0.2)	(0.8)	0.0	0.0	(0.8)		
- SYSTEM SALES	(5.5)	0.0	0.0	(5.2)	0.0	0.0	0.0	(0.0)	(0.1)	0.0	0.0	(0.2)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(125.1)	0.0	0.0	(117.0)	0.0	0.0	0.0	(0.1)	(2.7)	0.0	0.0	(5.3)		
- WBT	(41.9)	0.0	0.0	(39.2)	0.0	0.0	0.0	(0.0)	(0.9)	0.0	0.0	(1.8)		
- SYSTEM SALES	(73.5)	0.0	0.0	(64.1)	0.0	0.0	0.8	(0.4)	(3.0)	0.0	0.0	(6.7)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(533.5)	0.0	0.0	(465.8)	0.0	0.0	6.1	(3.1)	(21.8)	0.0	0.0	(48.8)		
- WBT	(214.7)	0.0	0.0	(187.5)	0.0	0.0	2.5	(1.3)	(8.8)	0.0	0.0	(19.6)		
- SYSTEM SALES	(168.9)	0.0	0.0	(159.9)	0.0	0.0	0.7	(0.2)	(5.5)	0.0	0.0	(4.1)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(1,951.0)	0.0	0.0	(1,846.9)	0.0	0.0	8.6	(2.2)	(63.1)	0.0	0.0	(47.4)		
- WBT	(97.4)	0.0	0.0	(92.2)	0.0	0.0	0.4	(0.1)	(3.2)	0.0	0.0	(2.4)		
- SYSTEM SALES	(375.2)	0.0	0.0	(342.1)	0.0	0.0	3.4	(3.5)	(14.9)	0.0	0.0	(18.2)		
- BUY/SELL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
- T-SERVICE EXCL WBT	(111.0)	0.0	0.0	(101.2)	0.0	0.0	1.0	(1.0)	(4.4)	0.0	0.0	(5.4)		
- WBT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>RATE 325</b>														
- DAILY	86.4												86.4	0.0
- ANNUAL	61.6												61.6	0.0
<b>RATE 330</b>														
- DAILY	14.3												14.3	0.0
- ANNUAL	15.7												15.7	0.0
<b>RATE 331</b>														
- DAILY	18.0												18.0	0.0
- ANNUAL	0.0												0.0	0.0
	(44,249.5)	0.0	0.0	(23,062.2)	0.0	0.0	471.7	(464.2)	(1,441.1)	0.0	0.0	(9,960.0)	118.7	77.3

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
	SALES		SALES		SALES		SALES		SALES		SALES		SALES	
	TOTAL	BUY/SELL	TOTAL	TOTAL	BUY/SELL	TOTAL	SPACE	DELIVE-	WINTER	DIRECT	NUMBER	RATE	EX-TRAN	EX-TRAN
	(\$/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>2</sup> )	(\$/m <sup>2</sup> )	(\$/m <sup>2</sup> )	(\$/m <sup>2</sup> )	(\$/m <sup>2</sup> )	(\$/m <sup>2</sup> )	(\$/m <sup>2</sup> )	(\$/m <sup>2</sup> )
<b>RATE 1</b>	- SYSTEM SALES (0.4246)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0047	(0.0046)	(0.0129)	0.0000	0.0000	(0.1417)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0047	(0.0046)	(0.0129)	0.0000	0.0000	(0.1417)		
	- ONTARIO T-SERVICE (0.4246)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0047	(0.0046)	(0.0129)	0.0000	0.0000	(0.1417)		
	- WESTERN T-SERVICE (0.4246)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0047	(0.0046)	(0.0129)	0.0000	0.0000	(0.1417)		
<b>RATE 6</b>	- SYSTEM SALES (0.3578)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0051	(0.0050)	(0.0131)	0.0000	0.0000	(0.0743)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0051	(0.0050)	(0.0131)	0.0000	0.0000	(0.0743)		
	- ONTARIO T-SERVICE (0.3578)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0051	(0.0050)	(0.0131)	0.0000	0.0000	(0.0743)		
	- WESTERN T-SERVICE (0.3578)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0051	(0.0050)	(0.0131)	0.0000	0.0000	(0.0743)		
<b>RATE 9</b>	- SYSTEM SALES (0.7890)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0000	(0.0030)	(0.0151)	0.0000	0.0000	(0.5005)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0030)	(0.0151)	0.0000	0.0000	(0.5005)		
	- ONTARIO T-SERVICE (0.7890)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0000	(0.0030)	(0.0151)	0.0000	0.0000	(0.5005)		
	- WESTERN T-SERVICE (0.7890)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0000	(0.0030)	(0.0151)	0.0000	0.0000	(0.5005)		
<b>RATE 100</b>	- SYSTEM SALES (0.3219)	0.0000	0.0000	(0.2704)	0.0000	0.0000	-0.0039	(0.0035)	(0.0120)	0.0000	0.0000	(0.0399)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0039	(0.0035)	(0.0120)	0.0000	0.0000	(0.0399)		
	- ONTARIO T-SERVICE (0.3219)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0039	(0.0035)	(0.0120)	0.0000	0.0000	(0.0399)		
	- WESTERN T-SERVICE (0.3219)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0039	(0.0035)	(0.0120)	0.0000	0.0000	(0.0399)		
<b>RATE 110</b>	- SYSTEM SALES (0.3006)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0013	(0.0021)	(0.0068)	0.0000	0.0000	(0.0205)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	(0.0021)	(0.0068)	0.0000	0.0000	(0.0205)		
	- ONTARIO T-SERVICE (0.3006)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0013	(0.0021)	(0.0068)	0.0000	0.0000	(0.0205)		
	- WESTERN T-SERVICE (0.3006)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0013	(0.0021)	(0.0068)	0.0000	0.0000	(0.0205)		
<b>RATE 115</b>	- SYSTEM SALES (0.2869)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0001	(0.0015)	(0.0073)	0.0000	0.0000	(0.0078)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001	(0.0015)	(0.0073)	0.0000	0.0000	(0.0078)		
	- ONTARIO T-SERVICE (0.2869)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0001	(0.0015)	(0.0073)	0.0000	0.0000	(0.0078)		
	- WESTERN T-SERVICE (0.2869)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0001	(0.0015)	(0.0073)	0.0000	0.0000	(0.0078)		
<b>RATE 135</b>	- SYSTEM SALES (0.2892)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0000	(0.0003)	(0.0062)	0.0000	0.0000	(0.0122)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	(0.0003)	(0.0062)	0.0000	0.0000	(0.0122)		
	- ONTARIO T-SERVICE (0.2892)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0000	(0.0003)	(0.0062)	0.0000	0.0000	(0.0122)		
	- WESTERN T-SERVICE (0.2892)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0000	(0.0003)	(0.0062)	0.0000	0.0000	(0.0122)		
<b>RATE 145</b>	- SYSTEM SALES (0.3097)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0036	(0.0018)	(0.0127)	0.0000	0.0000	(0.0283)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0036	(0.0018)	(0.0127)	0.0000	0.0000	(0.0283)		
	- ONTARIO T-SERVICE (0.3097)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0036	(0.0018)	(0.0127)	0.0000	0.0000	(0.0283)		
	- WESTERN T-SERVICE (0.3097)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0036	(0.0018)	(0.0127)	0.0000	0.0000	(0.0283)		
<b>RATE 170</b>	- SYSTEM SALES (0.2857)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0013	(0.0003)	(0.0092)	0.0000	0.0000	(0.0069)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	(0.0003)	(0.0092)	0.0000	0.0000	(0.0069)		
	- ONTARIO T-SERVICE (0.2857)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0013	(0.0003)	(0.0092)	0.0000	0.0000	(0.0069)		
	- WESTERN T-SERVICE (0.2857)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0013	(0.0003)	(0.0092)	0.0000	0.0000	(0.0069)		
<b>RATE 200</b>	- SYSTEM SALES (0.2966)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0027	(0.0027)	(0.0118)	0.0000	0.0000	(0.0144)		
	- BUY/SELL 0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0027	(0.0027)	(0.0118)	0.0000	0.0000	(0.0144)		
	- ONTARIO T-SERVICE (0.2966)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0027	(0.0027)	(0.0118)	0.0000	0.0000	(0.0144)		
	- WESTERN T-SERVICE (0.2966)	0.0000	0.0000	(0.2704)	0.0000	0.0000	0.0027	(0.0027)	(0.0118)	0.0000	0.0000	(0.0144)		
<b>RATE 325</b>	- DAILY 0.0305											0.0305		0.0000
	- ANNUAL 0.0004											0.0004		0.0000
<b>RATE 330</b>	- DAILY 0.0252											0.0252		0.0000
	- ANNUAL 0.0003											0.0003		0.0000
<b>RATE 331</b>	- DAILY 0.0255											0.0255		0.0000

Note: (1) Unit Rates derived based on 2004 volumes (12 months Actuals)