

**ENBRIDGE GAS DISTRIBUTION - 2005 FINAL DEFERRAL ACCOUNT BALANCES  
CLASSIFICATION AND ALLOCATION OF DEFERRAL ACCOUNTS**

| ITEM NO. |                                   | <u>TOTAL</u>     | <u>TOTAL DELIVERIES</u> | <u>TOTAL BUNDLED PEAK</u> | <u>SPACE</u>     | <u>DELIVERABILITY</u> |
|----------|-----------------------------------|------------------|-------------------------|---------------------------|------------------|-----------------------|
|          | <b><u>CLASSIFICATION</u></b>      |                  |                         |                           |                  |                       |
| 1.       | TRANSACTIONAL SERVICES            | (13 236.8)       | 0.0                     | 0.0                       | (6 306.9)        | (6 929.9)             |
| 2.       | UNACCOUNTED FOR GAS VARIANCE      | 3 871.3          | 3 871.3                 | 0.0                       | 0.0              | 0.0                   |
| 3.       | DEMAND SIDE MANAGEMENT 2002       | 280.7            | 112.3                   | 168.4                     | 0.0              | 0.0                   |
| 4.       | DEMAND SIDE MANAGEMENT 2003       | 1 089.1          | 435.6                   | 653.5                     | 0.0              | 0.0                   |
| 5.       | STORAGE RIGHTS COMPENSATION COSTS | 377.8            | 0.0                     | 0.0                       | 180.0            | 197.8                 |
| 6.       | <b>TOTAL</b>                      | <u>(7 617.9)</u> | <u>4 419.2</u>          | <u>821.9</u>              | <u>(6 126.9)</u> | <u>(6 732.1)</u>      |
|          | <b><u>ALLOCATION</u></b>          |                  |                         |                           |                  |                       |
| 1.1      | RATE 1                            | (4 120.5)        | 1 692.4                 | 380.5                     | (2 867.4)        | (3 326.0)             |
| 1.2      | RATE 6                            | (3 145.3)        | 1 206.5                 | 281.2                     | (2 158.9)        | (2 474.1)             |
| 1.3      | RATE 9                            | 1.6              | 1.6                     | 0.3                       | 0.0              | (0.2)                 |
| 1.4      | RATE 100                          | (892.9)          | 515.1                   | 99.1                      | (685.8)          | (821.3)               |
| 1.5      | RATE 110                          | 95.6             | 231.7                   | 20.4                      | (95.8)           | (60.7)                |
| 1.6      | RATE 115                          | 321.8            | 340.1                   | 22.6                      | (22.6)           | (18.4)                |
| 1.7      | RATE 135                          | 21.2             | 21.1                    | 0.1                       | 0.0              | 0.0                   |
| 1.8      | RATE 145                          | (12.3)           | 91.4                    | 6.8                       | (110.5)          | 0.0                   |
| 1.9      | RATE 170                          | 154.7            | 262.9                   | 2.8                       | (111.1)          | 0.0                   |
| 1.10     | RATE 200                          | (41.8)           | 56.5                    | 7.9                       | (74.8)           | (31.3)                |
| 1.       |                                   | <u>(7 617.9)</u> | <u>4 419.2</u>          | <u>821.9</u>              | <u>(6 126.9)</u> | <u>(6 732.1)</u>      |

**ENBRIDGE GAS DISTRIBUTION - FINAL 2005 DEFERRAL ACCOUNT**

**ALLOCATION BY TYPE OF SALE**

| Rate Class      | Type of Service     | COL.1            | COL. 2                         | COL.3                               | COL. 4           | COL. 5                         |
|-----------------|---------------------|------------------|--------------------------------|-------------------------------------|------------------|--------------------------------|
|                 |                     | TOTAL<br>(\$000) | TOTAL<br>DELIVERIES<br>(\$000) | TOTAL<br>BUNDLED<br>PEAK<br>(\$000) | SPACE<br>(\$000) | DELIVE-<br>RABILITY<br>(\$000) |
| <b>RATE 1</b>   | - SYSTEM SALES      | (2 551.8)        | 1 048.1                        | 235.7                               | (1 775.7)        | (2 059.8)                      |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | (1.0)            | 0.4                            | 0.1                                 | (0.7)            | (0.8)                          |
|                 | - WESTERN T-SERVICE | (1 567.7)        | 643.9                          | 144.8                               | (1 090.9)        | (1 265.4)                      |
| <b>RATE 6</b>   | - SYSTEM SALES      | (1 386.5)        | 531.8                          | 124.0                               | (951.7)          | (1 090.6)                      |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | (197.4)          | 75.7                           | 17.6                                | (135.5)          | (155.3)                        |
|                 | - WESTERN T-SERVICE | (1 561.4)        | 599.0                          | 139.6                               | (1 071.8)        | (1 228.2)                      |
| <b>RATE 9</b>   | - SYSTEM SALES      | 1.1              | 1.0                            | 0.2                                 | -                | (0.2)                          |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | -                | -                              | -                                   | -                | -                              |
|                 | - WESTERN T-SERVICE | 0.6              | 0.6                            | 0.1                                 | -                | (0.1)                          |
| <b>RATE 100</b> | - SYSTEM SALES      | (122.4)          | 70.6                           | 13.6                                | (94.0)           | (112.6)                        |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | (227.8)          | 131.4                          | 25.3                                | (174.9)          | (209.5)                        |
|                 | - WESTERN T-SERVICE | (542.8)          | 313.1                          | 60.2                                | (416.9)          | (499.3)                        |
| <b>RATE 110</b> | - SYSTEM SALES      | 4.4              | 10.8                           | 1.0                                 | (4.5)            | (2.8)                          |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | 68.8             | 166.7                          | 14.7                                | (69.0)           | (43.7)                         |
|                 | - WESTERN T-SERVICE | 22.3             | 54.1                           | 4.8                                 | (22.4)           | (14.2)                         |
| <b>RATE 115</b> | - SYSTEM SALES      | 15.5             | 16.3                           | 1.1                                 | (1.1)            | (0.9)                          |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | 302.8            | 320.1                          | 21.3                                | (21.2)           | (17.3)                         |
|                 | - WESTERN T-SERVICE | 3.5              | 3.7                            | 0.2                                 | (0.2)            | (0.2)                          |
| <b>RATE 135</b> | - SYSTEM SALES      | 0.8              | 0.8                            | 0.0                                 | -                | -                              |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | 15.7             | 15.7                           | 0.1                                 | -                | -                              |
|                 | - WESTERN T-SERVICE | 4.6              | 4.6                            | 0.0                                 | -                | -                              |
| <b>RATE 145</b> | - SYSTEM SALES      | (1.6)            | 11.9                           | 0.9                                 | (14.3)           | -                              |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | (8.0)            | 59.6                           | 4.5                                 | (72.0)           | -                              |
|                 | - WESTERN T-SERVICE | (2.7)            | 20.0                           | 1.5                                 | (24.2)           | -                              |
| <b>RATE 170</b> | - SYSTEM SALES      | 12.5             | 21.2                           | 0.2                                 | (9.0)            | -                              |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | 139.1            | 236.5                          | 2.6                                 | (99.9)           | -                              |
|                 | - WESTERN T-SERVICE | 3.0              | 5.1                            | 0.1                                 | (2.2)            | -                              |
| <b>RATE 200</b> | - SYSTEM SALES      | (32.2)           | 43.6                           | 6.1                                 | (57.7)           | (24.2)                         |
|                 | - BUY/SELL          | -                | -                              | -                                   | -                | -                              |
|                 | - ONTARIO T-SERVICE | (9.5)            | 12.9                           | 1.8                                 | (17.1)           | (7.2)                          |
|                 | - WESTERN T-SERVICE | -                | -                              | -                                   | -                | -                              |
|                 |                     | <u>(7 617.9)</u> | <u>4 419.2</u>                 | <u>821.9</u>                        | <u>(6 126.9)</u> | <u>(6 732.1)</u>               |