



EB-2015-0010

Union Gas Limited

Application for disposition and recovery of certain 2014 deferral account balances and approval of earnings sharing amount with ratepayers.

BEFORE: Ken Quesnelle
Presiding Member

Ellen Fry
Member

DECISION AND RATE ORDER August 27, 2015

Background

Union Gas Limited (Union) filed an application on April 15, 2015 with the Ontario Energy Board (OEB) seeking approval to dispose of and recover certain 2014 deferral account balances. The application also sought approval to share earnings with ratepayers according to the framework agreed to under the Incentive Regulation Mechanism (IRM) approved by the OEB in EB-2013-0202.

Union filed a Settlement Agreement on July 27, 2015, reaching a settlement on all monetary issues in the proceeding. The OEB issued its decision on August 13, 2015 approving the settlement agreement filed by Union. With respect to the unsettled issue, the OEB noted that Union had not sought any relief in regards to the gas supply plan in the application and the OEB would not provide guidance or direction on the issue in this proceeding.

The OEB in its Decision directed Union to file a draft Rate Order and provided dates for filing comments on the draft Rate Order and reply to the comments. Union filed a draft Rate Order on August 17, 2015.

Comments on the Draft Rate Order

London Property Management Association (LPMA) and OEB staff filed comments on the draft Rate Order. LPMA and OEB staff submitted that the draft Rate Order accurately reflected the settlement agreement. Both parties noted that Union had calculated interest up to September 30, 2015 and this change had slightly altered the deferral account balances as compared to the amounts in the Application. The parties further indicated that the interest calculation methodology was consistent with past practice and both parties were satisfied with Union's calculation. The parties however requested Union to confirm that it was using OEB prescribed interest rates.

Union in reply confirmed that it had used OEB prescribed interest rates.

OEB Findings on the Draft Rate Order

The OEB accepts the draft Rate Order as filed. The OEB orders, as set out below, that the rates resulting from the Decision and Order in this proceeding shall be implemented on October 1, 2015 to align with other rate changes expected to result from the Quarterly Rate Adjustment Mechanism proceeding.

Cost Awards

The OEB may grant cost awards to eligible parties pursuant to its power under section 30 of the *Ontario Energy Board Act, 1998*. When determining the amount of the cost awards, the OEB will apply the principles set out in section 5 of the Board's *Practice Direction on Cost Awards*. The maximum hourly rates set out in the OEB's Cost Awards Tariff will also be applied. The OEB notes that filings related to cost awards shall be made in accordance with the schedule set out below.

THE OEB ORDERS THAT:

1. The rate changes set out in Schedule “A” and the rate schedules set out in Schedule “B” are approved effective October 1, 2015. Union shall implement these rates on the first billing cycle on or after October 1, 2015.
2. The deferral account balances totalling \$9.181 million receivable from ratepayers as set out in Schedule “C”, including interest up to September 30, 2015, are approved for disposition.
3. The earnings sharing amount totalling \$7.492 million payable to ratepayers as set out in Schedule “C”, including interest up to September 30, 2015, is approved for disposition
4. For residential and general service customer rate classes, Union shall dispose of the net balances of the total deferral and earnings sharing amounts, prospectively over six months through a temporary rate adjustment starting October 1, 2015. For all other rate classes, Union shall apply the unit rates as a one-time adjustment in October 2015 bills as set out in Schedule “D”.
5. Union shall establish the Unaccounted for Gas Price Variance deferral account (No. 179-141) effective January 1, 2015 as set out in Schedule “E”.
6. Eligible intervenors shall file with the OEB and forward to Union their respective cost claims within 14 days of the date of this Decision and Rate Order.
7. Union shall file with the OEB and forward to the intervenors any objections to the claimed costs of the intervenors within 21 days from the date of this Decision and Rate Order.
8. If Union objects to the intervenor costs, intervenors shall file with the OEB and forward to Union any responses to any objections for cost claims within 28 days of the date of this Decision and Rate Order.
9. Union shall pay the OEB’s costs of, and incidental to, this proceeding immediately upon receipt of the OEB’s invoice.

All filings to the OEB must quote file number **EB-2015-0010**, be made through the OEB’s web portal at <https://www.pes.ontarioenergyboard.ca/eservice>, and consist of

two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.ontarioenergyboard.ca. If the web portal is not available you may email your document to the BoardSec@ontarioenergyboard.ca. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file seven paper copies. If you have submitted through the OEB's web portal an e-mail is not required.

ISSUED at Toronto, August 27, 2015

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

SCHEDULE 'A'
DECISION AND RATE ORDER
UNION GAS LIMITED
EB-2015-0010
August 27, 2015
SUMMARY OF CHANGES TO SALES RATES

UNION GAS LIMITED
 Union North
 Summary of Changes to Sales Rates
Rate 01A - Small Volume General Firm Service

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
1	Monthly Charge - All Zones	\$21.00		\$21.00
	Monthly Delivery Charge - All Zones			
2	First 100 m ³	9.0317		9.0317
3	Next 200 m ³	8.8036		8.8036
4	Next 200 m ³	8.4459		8.4459
5	Next 500 m ³	8.1176		8.1176
6	Over 1,000 m ³	7.8465		7.8465
7	Delivery - Price Adjustment (All Volumes)	(0.0488) (1)	(0.2304)	(0.2792) (2)
	Gas Transportation Service			
8	Fort Frances	5.8930		5.8930
9	Western Zone	5.0785		5.0785
10	Northern Zone	6.6160		6.6160
11	Eastern Zone	7.8378		7.8378
12	Transportation - Price Adjustment (All Zones)	0.9526 (3)	0.0301	0.9827 (4)
	Storage Service			
13	Fort Frances	3.5677		3.5677
14	Western Zone	3.2422		3.2422
15	Northern Zone	3.8566		3.8566
16	Eastern Zone	4.3449		4.3449
17	Storage - Price Adjustment (All Zones)	-		-
	Commodity Cost of Gas and Fuel			
18	Fort Frances	12.1544		12.1544
19	Western Zone	12.2371		12.2371
20	Northern Zone	12.3648		12.3648
21	Eastern Zone	12.4663		12.4663
22	Commodity and Fuel - Price Adjustment (All Zones)	(1.1574) (5)		(1.1574) (6)

Notes:

- (1) Includes a temporary credit of (0.0488) cents/m³ expiring December 31, 2015.
- (2) Includes a temporary credit of (0.0488) cents/m³ expiring December 31, 2015, and a temporary credit of (0.2304) cents/m³ expiring March 31, 2016.
- (3) Includes Prospective Recovery of 0.1836, 0.3088, 0.4886, and (0.0284) cents/m³.
- (4) Includes Prospective Recovery of 0.1836, 0.3088, 0.4886, and (0.0284) cents/m³ and a temporary charge of 0.0301 cents/m³ expiring March 31, 2016.
- (5) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.
- (6) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.

UNION GAS LIMITED
 Union North
 Summary of Changes to Sales Rates
Rate 10 - Large Volume General Firm Service

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
1	Monthly Charge - All Zones	\$70.00		\$70.00
	Monthly Delivery Charge - All Zones			
2	First 1,000 m ³	7.1396		7.1396
3	Next 9,000 m ³	5.8247		5.8247
4	Next 20,000 m ³	5.1039		5.1039
5	Next 70,000 m ³	4.6211		4.6211
6	Over 100,000 m ³	2.7920		2.7920
7	Delivery - Price Adjustment (All Volumes)	0.3189 (1)	(0.3351)	(0.0162) (2)
	Gas Transportation Service			
8	Fort Frances	5.2068		5.2068
9	Western Zone	4.3923		4.3923
10	Northern Zone	5.9298		5.9298
11	Eastern Zone	7.1516		7.1516
12	Transportation - Price Adjustment (All Zones)	0.9637 (3)	(0.0094)	0.9543 (4)
	Storage Service			
13	Fort Frances	2.3465		2.3465
14	Western Zone	2.0210		2.0210
15	Northern Zone	2.6354		2.6354
16	Eastern Zone	3.1237		3.1237
17	Storage - Price Adjustment (All Zones)	-		-
	Commodity Cost of Gas and Fuel			
18	Fort Frances	12.1544		12.1544
19	Western Zone	12.2371		12.2371
20	Northern Zone	12.3648		12.3648
21	Eastern Zone	12.4663		12.4663
22	Commodity and Fuel - Price Adjustment (All Zones)	(1.1574) (5)		(1.1574) (6)

Notes:

- (1) Includes a temporary charge of 0.3189 cents/m³ expiring December 31, 2015.
- (2) Includes a temporary charge of 0.3189 cents/m³ expiring December 31, 2015 and a temporary credit of (0.3351) cents/m³ expiring March 31, 2016.
- (3) Includes Prospective Recovery of 0.1929, 0.3017, 0.4820, and (0.0129) cents/m³.
- (4) Includes Prospective Recovery of 0.1929, 0.3017, 0.4820, and (0.0129) cents/m³, and a temporary credit of (0.0094) expiring March 31, 2016.
- (5) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.
- (6) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.

UNION GAS LIMITED
 Union North
 Summary of Changes to Sales Rates
Rate 20 - Medium Volume Firm Service

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
1	Monthly Charge	\$972.44		\$972.44
	Delivery Demand Charge			
2	First 70,000 m ³	27.8909		27.8909
3	All over 70,000 m ³	16.4012		16.4012
	Delivery Commodity Charge			
4	First 852,000 m ³	0.5384		0.5384
5	All over 852,000 m ³	0.3923		0.3923
	Monthly Gas Supply Demand Charge			
6	Fort Frances	55.2506		55.2506
7	Western Zone	34.4385		34.4385
8	Northern Zone	73.7112		73.7112
9	Eastern Zone	104.9124		104.9124
10	Gas Supply Demand - Price Adjustment (All Zones)	-		-
	Commodity Transportation 1			
11	Fort Frances	4.4627		4.4627
12	Western Zone	4.0067		4.0067
13	Northern Zone	4.8675		4.8675
14	Eastern Zone	5.5515		5.5515
15	Transportation 1 - Price Adjustment (All Zones)	1.3008 (1)		1.3008 (2)
	Commodity Transportation 2			
16	Fort Frances	-		-
17	Western Zone	-		-
18	Northern Zone	-		-
19	Eastern Zone	-		-
	Commodity Cost of Gas and Fuel			
20	Fort Frances	11.9496		11.9496
21	Western Zone	12.0309		12.0309
22	Northern Zone	12.1564		12.1564
23	Eastern Zone	12.2561		12.2561
24	Commodity and Fuel - Price Adjustment (All Zones)	(1.1574) (3)		(1.1574) (4)
	Bundled Storage Service (\$/GJ)			
25	Monthly Demand Charge	12.215		12.215
26	Commodity Charge	0.158		0.158
27	Storage Demand - Price Adjustment	-		-

Notes:

- (1) Includes Prospective Recovery of 0.2452, 0.3504, 0.5794, and 0.1258 cents/m³.
- (2) Includes Prospective Recovery of 0.2452, 0.3504, 0.5794, and 0.1258 cents/m³.
- (3) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.
- (4) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.

UNION GAS LIMITED
 Union North
 Summary of Changes to Sales Rates
Rate 100 - Large Volume High Load Factor Firm Service

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
1	Monthly Charge	\$1,464.29		\$1,464.29
2	Delivery Demand Charge All Zones	15.3958		15.3958
3	Delivery Commodity Charge All Zones	0.2190		0.2190
4	Monthly Gas Supply Demand Charge Fort Frances	105.2367		105.2367
5	Western Zone	80.9559		80.9559
6	Northern Zone	126.7740		126.7740
7	Eastern Zone	163.1755		163.1755
8	Gas Supply Demand - Price Adjustment (All Zones)	-		-
9	Commodity Transportation 1 Fort Frances	7.2320		7.2320
10	Western Zone	6.8900		6.8900
11	Northern Zone	7.5356		7.5356
12	Eastern Zone	8.0486		8.0486
13	Transportation 1 - Price Adjustment (All Zones)	-		-
14	Commodity Transportation 2 Fort Frances	-		-
15	Western Zone	-		-
16	Northern Zone	-		-
17	Eastern Zone	-		-
18	Commodity Cost of Gas and Fuel Fort Frances	11.9496		11.9496
19	Western Zone	12.0309		12.0309
20	Northern Zone	12.1564		12.1564
21	Eastern Zone	12.2561		12.2561
22	Commodity and Fuel - Price Adjustment (All Zones)	(1.1574) (1)		(1.1574) (2)
23	Bundled Storage Service (\$/GJ) Monthly Demand Charge	12.215		12.215
24	Commodity Charge	0.158		0.158
25	Storage Demand - Price Adjustment	-		-

Notes:

- (1) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.
 (2) Includes Prospective Recovery of 0.7299, (0.2247), (1.0528), and (0.6098) cents/m³.

UNION GAS LIMITED
 Union North
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
1	<u>Rate 25 - Large Volume Interruptible Service</u> Monthly Charge	\$352.32		\$352.32
2	Delivery Charge - All Zones * Maximum	4.7191		4.7191
3	Gas Supply Charges - All Zones Minimum	1.4848		1.4848
4	Maximum	675.9484		675.9484

* see Appendix C.

UNION GAS LIMITED
 Union South
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>Utility Sales</u>				
1	Commodity and Fuel	12.4560		12.4560
2	Commodity and Fuel - Price Adjustment	(1.2884) (1)	0.0935	(1.1949) (2)
3	Transportation	3.7895		3.7895
4	Total Gas Supply Commodity Charge	14.9571	0.0935	15.0506
<u>M4 Firm Commercial/Industrial</u>				
5	Minimum annual gas supply commodity charge	4.4646		4.4646
<u>M4 / M5A Interruptible Commercial/Industrial</u>				
6	Minimum annual gas supply commodity charge	4.4646		4.4646
<u>Storage and Transportation Supplemental Services - Rate T1, Rate T2 & Rate T3</u>				
		<u>\$/GJ</u>		<u>\$/GJ</u>
Monthly demand charges: (\$/GJ)				
7	Firm gas supply service	59.785		59.785
8	Firm backstop gas	1.737		1.737
Commodity charges:				
9	Gas supply	3.181		3.181
10	Backstop gas	4.633		4.633
11	Reasonable Efforts Backstop Gas	5.418		5.418
12	Supplemental Inventory	Note (3)		Note (3)
13	Supplemental Gas Sales Service (cents/m ³)	19.2634		19.2634
14	Failure to Deliver	2.545		2.545
15	Discretionary Gas Supply Service (DGSS)	Note (4)		Note (4)

Notes:

- (1) Includes Prospective Recovery of 0.5179, (0.2596), (1.0860) and (0.4607) cents/m³.
- (2) Includes Prospective Recovery of 0.5179, (0.2596), (1.0860), and (0.4607) cents/m³, and a temporary charge of 0.0935 cents/m³ expiring March 31, 2016.
- (3) The charge for banked gas purchases shall be the higher of the daily spot gas cost at Dawn in the month of or the month following the month in which gas is sold under this rate and shall not be less than Union's approved weighted average cost of gas.
- (4) Reflects the "back to back" price plus gas supply administration charge.

UNION GAS LIMITED
 Union South
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
	<u>Rate M1 - Small Volume General Service Rate</u>			
1	Monthly Charge	\$21.00		\$21.00
2	First 100 m ³	3.8992		3.8992
3	Next 150 m ³	3.7021		3.7021
4	All over 250 m ³	3.1930		3.1930
5	Delivery - Price Adjustment (All Volumes)	0.2968 (1)	0.0629	0.3597 (2)
6	Storage Service	0.7416		0.7416
7	Storage - Price Adjustment	-		-
	<u>Rate M2 - Large Volume General Service Rate</u>			
8	Monthly Charge	\$70.00		\$70.00
9	First 1,000 m ³	3.6128		3.6128
10	Next 6,000 m ³	3.5459		3.5459
11	Next 13,000 m ³	3.3567		3.3567
12	All over 20,000 m ³	3.1167		3.1167
13	Delivery - Price Adjustment (All Volumes)	0.3859 (3)	(0.0946)	0.2913 (4)
14	Storage Service	0.6428		0.6428
15	Storage - Price Adjustment	-		-

Notes:

- (1) Includes a temporary charge of 0.2968 cents/m³ expiring December 31, 2015.
- (2) Includes a temporary charge of 0.2968 cents/m³ expiring December 31, 2015, and a temporary charge of 0.0629 expiring March 31, 2016.
- (3) Includes a temporary charge of 0.3859 cents/m³ expiring December 31, 2015.
- (4) Includes a temporary charge of 0.3859 cents/m³ expiring December 31, 2015, and a temporary credit of (0.0946) cents/m³ expiring March 31, 2016.

UNION GAS LIMITED
 Union South
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
	<u>Rate M4 - Firm comm/ind contract rate</u>			
	Monthly demand charge:			
1	First 8,450 m ³	47.8404		47.8404
2	Next 19,700 m ³	21.4504		21.4504
3	All over 28,150 m ³	18.0214		18.0214
	Monthly delivery commodity charge:			
4	First block	1.0357		1.0357
5	All remaining use	0.4470		0.4470
6	Delivery - Price Adjustment (All Volumes)	-		-
7	Minimum annual firm delivery commodity charge	1.2274		1.2274
	<u>Interruptible contracts *</u>			
8	Monthly Charge	\$681.21		\$681.21
	Daily delivery commodity charge:			
9	2,400 m ³ to 17,000 m ³	2.6542		2.6542
10	17,000 m ³ to 30,000 m ³	2.5243		2.5243
11	30,000 m ³ to 50,000 m ³	2.4560		2.4560
12	50,000 m ³ to 60,000 m ³	2.4081		2.4081
13	Delivery - Price Adjustment (All Volumes)	-		-
14	Minimum annual interruptible delivery commodity charge	2.8459		2.8459
	<u>Rate M5A - interruptible comm/ind contract</u>			
	<u>Firm contracts *</u>			
15	Monthly demand charge	28.5955		28.5955
16	Monthly delivery commodity charge	2.0183		2.0183
17	Delivery - Price Adjustment (All Volumes)	-		-
	<u>Interruptible contracts *</u>			
18	Monthly Charge	\$681.21		\$681.21
	Daily delivery commodity charge:			
19	2,400 m ³ to 17,000 m ³	2.6542		2.6542
20	17,000 m ³ to 30,000 m ³	2.5243		2.5243
21	30,000 m ³ to 50,000 m ³	2.4560		2.4560
22	50,000 m ³ to 60,000 m ³	2.4081		2.4081
23	Delivery - Price Adjustment (All Volumes)	-		-
24	Minimum annual interruptible delivery commodity charge	2.8459		2.8459

Notes:

* Price changes to individual interruptible and seasonal contract rates are provided in Appendix C.

UNION GAS LIMITED
 Union South
Summary of Changes to Sales Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>Rate M7 - Special large volume contract</u>				
<u>Firm</u>				
1	Monthly demand charge	26.3233		26.3233
2	Monthly delivery commodity charge	0.3414		0.3414
3	Delivery - Price Adjustment	-		-
<u>Interruptible *</u>				
4	Monthly delivery commodity charge: Maximum	4.2958		4.2958
5	Delivery - Price Adjustment	-		-
<u>Seasonal *</u>				
6	Monthly delivery commodity charge: Maximum	4.0517		4.0517
7	Delivery - Price Adjustment	-		-
<u>Rate M9 - Large wholesale service</u>				
8	Monthly demand charge	16.2405		16.2405
9	Monthly delivery commodity charge	0.2023		0.2023
10	Delivery - Price Adjustment	-		-
<u>Rate M10 - Small wholesale service</u>				
11	Monthly delivery commodity charge	5.4191		5.4191

Notes:

* Price changes to individual interruptible and seasonal contract rates are provided in Appendix C.

UNION GAS LIMITED
 Union South
Summary of Changes to Contract Carriage Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>Contract Carriage Service</u>				
<u>Rate T1 - Storage and Transportation</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
1	Firm space	0.011		0.011
Firm Injection/Withdrawal Right				
2	Union provides deliverability inventory	1.603		1.603
3	Customer provides deliverability inventory	1.208		1.208
4	Firm incremental injection	1.208		1.208
5	Interruptible withdrawal	1.208		1.208
Commodity charges:				
6	Withdrawal	0.029		0.029
7	Customer provides compressor fuel	0.008		0.008
8	Injection	0.029		0.029
9	Customer provides compressor fuel	0.008		0.008
10	Storage fuel ratio - customer provides fuel	0.400%		0.400%
<u>Transportation (cents / m³)</u>				
11	Monthly demand charge first 28,150 m ³	32.7527		32.7527
12	Monthly demand charge next 112,720 m ³	22.6284		22.6284
Firm commodity charges:				
13	Union provides compressor fuel - All volumes	0.1336		0.1336
14	Customer provides compressor fuel - All volumes	0.0739		0.0739
Interruptible commodity charges: *				
15	Maximum - Union provides compressor fuel	4.2958		4.2958
16	Maximum - customer provides compressor fuel	4.2361		4.2361
17	Transportation fuel ratio - customer provides fuel	0.301%		0.301%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges				
18	Injection / Withdrawals	0.105		0.105
19	Customer provides compressor fuel	0.061		0.061
20	Transportation commodity charge (cents/m ³)	1.2104		1.2104
21	Customer provides compressor fuel	1.1507		1.1507
22	<u>Monthly Charge</u>	\$1,935.18		\$1,935.18

* Price changes to individual interruptible contract rates are provided in Appendix C.

UNION GAS LIMITED
 Union South
Summary of Changes to Contract Carriage Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>Contract Carriage Service</u>				
<u>Rate T2 - Storage and Transportation</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
1	Firm space	0.011		0.011
Firm Injection/Withdrawal Right				
2	Union provides deliverability inventory	1.603		1.603
3	Customer provides deliverability inventory	1.208		1.208
4	Firm incremental injection	1.208		1.208
5	Interruptible withdrawal	1.208		1.208
Commodity charges:				
6	Withdrawal	0.029		0.029
7	Customer provides compressor fuel	0.008		0.008
8	Injection	0.029		0.029
9	Customer provides compressor fuel	0.008		0.008
10	Storage fuel ratio - customer provides fuel	0.400%		0.400%
<u>Transportation (cents / m³)</u>				
11	Monthly demand charge first 140,870 m ³	20.9163		20.9163
12	Monthly demand charge all over 140,870 m ³	11.0637		11.0637
Firm commodity charges:				
13	Union provides compressor fuel - All volumes	0.0634		0.0634
14	Customer provides compressor fuel - All volumes	0.0080		0.0080
Interruptible commodity charges: *				
15	Maximum - Union provides compressor fuel	4.2958		4.2958
16	Maximum - customer provides compressor fuel	4.2404		4.2404
17	Transportation fuel ratio - customer provides fuel	0.279%		0.279%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges				
18	Injection / Withdrawals	0.105		0.105
19	Customer provides compressor fuel	0.061		0.061
20	Transportation commodity charge (cents/m ³)	0.7511		0.7511
21	Customer provides compressor fuel	0.6957		0.6957
22	<u>Monthly Charge</u>	\$5,943.28		\$5,943.28

* Price changes to individual interruptible contract rates are provided in Appendix C.

UNION GAS LIMITED
 Union South
Summary of Changes to Contract Carriage Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>Rate T3 - Storage and Transportation</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
1	Firm space	0.011		0.011
Firm Injection/Withdrawal Right				
2	Union provides deliverability inventory	1.603		1.603
3	Customer provides deliverability inventory	1.208		1.208
4	Firm incremental injection	1.208		1.208
5	Interruptible withdrawal	1.208		1.208
Commodity charges:				
6	Withdrawal	0.029		0.029
7	Customer provides compressor fuel	0.008		0.008
8	Injection	0.029		0.029
9	Customer provides compressor fuel	0.008		0.008
10	Storage fuel ratio - customer provides fuel	0.400%		0.400%
<u>Transportation (cents / m³)</u>				
11	Monthly demand charge	10.4499		10.4499
12	Union provides compressor fuel - All volumes	0.0852		0.0852
13	Customer provides compressor fuel - All volumes	0.0108		0.0108
14	Transportation fuel ratio- Cust. provides fuel	0.375%		0.375%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges				
15	Injection / Withdrawals	0.105		0.105
16	Customer provides compressor fuel	0.061		0.061
17	Transportation commodity charge (cents/m ³)			
18	Customer provides compressor fuel	0.4287		0.4287
		0.3544		0.3544
<u>Monthly Charge</u>				
19	City of Kitchener	\$20,369.55		\$20,369.55
20	Natural Resource Gas	\$3,126.93		\$3,126.93
21	Six Nations	\$1,042.31		\$1,042.31

UNION GAS LIMITED
 Union South
Summary of Changes to Unbundled Rates

Line No.	Particulars (cents/m ³)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>U2 Unbundled Service</u>				
<u>Storage (\$ / GJ)</u>				
Monthly demand charges:				
	Standard Storage Service (SSS)			
1	Combined Firm Space & Deliverability	0.024		0.024
	Standard Peaking Service (SPS)			
2	Combined Firm Space & Deliverability	0.116		0.116
3	Incremental firm injection right	1.052		1.052
4	Incremental firm withdrawal right	1.052		1.052
Commodity charges:				
5	Injection customer provides compressor fuel	0.026		0.026
6	Withdrawal customer provides compressor fuel	0.026		0.026
7	Storage fuel ratio - Customer provides fuel	0.400%		0.400%
<u>Authorized overrun services</u>				
<u>Storage (\$ / GJ)</u>				
Commodity charges:				
8	Injection customer provides compressor fuel	0.061		0.061
9	Withdrawal customer provides compressor fuel	0.061		0.061

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>M12 Transportation Service</u>				
<u>Firm transportation</u>				
Monthly demand charges:				
1	Dawn to Kirkwall	2.193		2.193
2	Dawn to Oakville/Parkway	2.604		2.604
3	Kirkwall to Parkway	0.411		0.411
4	F24-T	0.069		0.069
<u>M12-X Firm Transportation</u>				
5	Between Dawn, Kirkwall and Parkway	3.244		3.244
Commodity charges:				
6	Easterly	Note (1)		Note (1)
7	Westerly	Note (1)		Note (1)
8	Parkway (TCPL) to Parkway (Cons)	Note (1)		Note (1)
<u>Limited Firm/Interruptible</u>				
Monthly demand charges:				
9	Maximum	6.250		6.250
Commodity charges :				
10	Others	Note (1)		Note (1)
<u>Authorized Overrun</u>				
Transportation commodity charges:				
Easterly:				
11	Dawn to Kirkwall - Union supplied fuel	Note (1)		Note (1)
12	Dawn to Oakville/Parkway - Union supplied fuel	Note (1)		Note (1)
13	Dawn to Kirkwall - Shipper supplied fuel	0.072 (1)		0.072 (1)
14	Dawn to Oakville/Parkway - Shipper supplied fuel	0.086 (1)		0.086 (1)
15	Kirkwall to Parkway - Union supplied fuel	Note (1)		Note (1)
16	Kirkwall to Parkway - Shipper supplied fuel	0.014		0.014
17	Westerly - Union supplied fuel	Note (1)		Note (1)
18	Westerly - Shipper supplied fuel	0.086 (1)		0.086 (1)
M12-X Firm Transportation				
19	Between Dawn, Kirkwall and Parkway - Union supplied fuel	Note (1)		Note (1)
20	Between Dawn, Kirkwall and Parkway - Shipper supplied fuel	0.107 (1)		0.107 (1)
<u>M13 Transportation of Locally Produced Gas</u>				
21	Monthly fixed charge per customer station	\$938.96		\$938.96
22	Transmission commodity charge to Dawn	0.034		0.034
23	Commodity charge - Union supplies fuel	0.008		0.008
24	Commodity charge - Shipper supplies fuel	Note (2)		Note (2)
Authorized Overrun - Union supplies fuel				
25	Authorized Overrun - Union supplies fuel	0.077		0.077
Authorized Overrun - Shipper supplies fuel				
26	Authorized Overrun - Shipper supplies fuel	0.069 (2)		0.069 (2)

Notes:

- (1) Monthly fuel rates and ratios per Schedule "C".
(2) Plus customer supplied fuel per rate schedule.

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>M16 Storage Transportation Service</u>				
1	Monthly fixed charge per customer station	\$1,493.78		\$1,493.78
Monthly demand charges:				
2	East of Dawn	0.759		0.759
3	West of Dawn	1.064		1.064
4	Transmission commodity charge to Dawn	0.034		0.034
Transportation Fuel Charges to Dawn:				
5	East of Dawn - Union supplied fuel	0.008		0.008
6	West of Dawn - Union supplied fuel	0.008		0.008
7	East of Dawn - Shipper supplied fuel	Note (1)		Note (1)
8	West of Dawn - Shipper supplied fuel	Note (1)		Note (1)
Transportation Fuel Charges to Pools:				
9	East of Dawn - Union supplied fuel	0.010		0.010
10	West of Dawn - Union supplied fuel	0.023		0.023
11	East of Dawn - Shipper supplied fuel	Note (1)		Note (1)
12	West of Dawn - Shipper supplied fuel	Note (1)		Note (1)
<u>Authorized Overrun</u>				
Transportation Fuel Charges to Dawn:				
13	East of Dawn - Union supplied fuel	0.067		0.067
14	West of Dawn - Union supplied fuel	0.077		0.077
15	East of Dawn - Shipper supplied fuel	0.059 (1)		0.059 (1)
16	West of Dawn - Shipper supplied fuel	0.069 (1)		0.069 (1)
Transportation Fuel Charges to Pools:				
17	East of Dawn - Union supplied fuel	0.035		0.035
18	West of Dawn - Union supplied fuel	0.058		0.058
19	East of Dawn - Shipper supplied fuel	0.025 (1)		0.025 (1)
20	West of Dawn - Shipper supplied fuel	0.035 (1)		0.035 (1)
<u>C1 - Cross Franchise Transportation Service</u>				
<u>Transportation service</u>				
Monthly demand charges:				
21	St. Clair / Bluewater & Dawn	1.064		1.064
22	Ojibway & Dawn	1.064		1.064
23	Parkway to Dawn	0.640		0.640
24	Parkway to Kirkwall	0.640		0.640
25	Kirkwall to Dawn	1.128		1.128
26	Dawn to Kirkwall	2.193		2.193
27	Dawn to Parkway	2.604		2.604
28	Kirkwall to Parkway	0.411		0.411
29	Dawn to Dawn-Vector	0.029		0.029
30	Dawn to Dawn-TCPL	0.136		0.136
Short-term:				
31	Maximum	75.00		75.00
Commodity charges:				
32	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.013		0.013
33	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.010		0.010
34	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.015		0.015
35	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.023		0.023
36	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.008		0.008
37	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.015		0.015
38	Kirkwall to Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.008		0.008
39	Kirkwall to Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.008		0.008
40	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.038		0.038
41	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.016		0.016
42	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.052		0.052
43	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.029		0.029
44	Kirkwall to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.022		0.022
45	Kirkwall to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.021		0.021

Notes:

(1) Plus customer supplied fuel per rate schedule.

UNION GAS LIMITED
Summary of Changes to Storage and Transportation Rates

Line No.	Particulars (\$/GJ)	EB-2015-0187 Approved July 1, 2015 Rate (a)	Rate Change (b)	EB-2015-0010 Approved October 1, 2015 Rate (c)
<u>C1 - Cross Franchise Transportation Service</u>				
<u>Transportation service cont'd</u>				
1	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
2	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
3	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
4	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
5	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
6	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
7	Kirkwall to Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
8	Kirkwall to Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
9	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
10	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	Note (1)		Note (1)
11	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
12	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	Note (1)		Note (1)
13	Kirkwall to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
14	Kirkwall to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	Note (1)		Note (1)
15	Dawn to Dawn-Vector - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
16	Dawn to Dawn-Vector - Shipper supplied fuel (Apr. 1 - Oct . 31)	Note (1)		Note (1)
17	Dawn to Dawn-TCPL - Shipper supplied fuel (Nov. 1 - Mar. 31)	Note (1)		Note (1)
18	Dawn to Dawn-TCPL - Shipper supplied fuel (Apr. 1 - Oct . 31)	Note (1)		Note (1)
Interruptible commodity charges:				
19	Maximum	75.00		75.00
20	Dawn(Tecumseh), Dawn(Facilities or TCPL), Dawn (Vector) and Dawn (TSLE)	Note (1)		Note (1)
<u>Authorized Overrun</u>				
Firm transportation commodity charges:				
21	St. Clair / Bluewater & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.048		0.048
22	St. Clair / Bluewater & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.045		0.045
23	Ojibway & Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.050		0.050
24	Ojibway & Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.058		0.058
25	Parkway to Kirkwall / Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.125		0.125
26	Parkway to Kirkwall / Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.132		0.132
27	Kirkwall to Dawn - Union supplied fuel (Nov. 1 - Mar. 31)	0.045		0.045
28	Kirkwall to Dawn - Union supplied fuel (Apr. 1 - Oct. 31)	0.045		0.045
29	Dawn to Kirkwall - Union supplied fuel (Nov. 1 - Mar. 31)	0.142		0.142
30	Dawn to Kirkwall - Union supplied fuel (Apr. 1 - Oct. 31)	0.120		0.120
31	Dawn to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.169		0.169
32	Dawn to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.146		0.146
33	Kirkwall to Parkway - Union supplied fuel (Nov. 1 - Mar. 31)	0.066		0.066
34	Kirkwall to Parkway - Union supplied fuel (Apr. 1 - Oct.31)	0.066		0.066
35	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.035	(1)	0.035 (1)
36	St. Clair / Bluewater & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.035	(1)	0.035 (1)
37	Ojibway & Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.035	(1)	0.035 (1)
38	Ojibway & Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.035	(1)	0.035 (1)
39	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.086	(1)	0.086 (1)
40	Parkway to Kirkwall / Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.086	(1)	0.086 (1)
41	Kirkwall to Dawn - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.037	(1)	0.037 (1)
42	Kirkwall to Dawn - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.037	(1)	0.037 (1)
43	Dawn to Kirkwall - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.072	(1)	0.072 (1)
44	Dawn to Kirkwall - Shipper supplied fuel (Apr. 1 - Oct. 31)	0.072	(1)	0.072 (1)
45	Dawn to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.086	(1)	0.086 (1)
46	Dawn to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.086	(1)	0.086 (1)
47	Kirkwall to Parkway - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.014	(1)	0.014 (1)
48	Kirkwall to Parkway - Shipper supplied fuel (Apr. 1 - Oct.31)	0.014	(1)	0.014 (1)
49	Dawn to Dawn-Vector - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.001	(1)	0.001 (1)
50	Dawn to Dawn-Vector - Shipper supplied fuel (Apr. 1 - Oct . 31)	0.001	(1)	0.001 (1)
51	Dawn to Dawn-TCPL - Shipper supplied fuel (Nov. 1 - Mar. 31)	0.004	(1)	0.004 (1)
52	Dawn to Dawn-TCPL - Shipper supplied fuel (Apr. 1 - Oct . 31)	0.004	(1)	0.004 (1)
Short Term Firm transportation commodity charges:				
53	Maximum	75.00		75.00

Notes:

(1) Plus customer supplied fuel per rate schedule.

SCHEDULE 'B'
DECISION AND RATE ORDER
UNION GAS LIMITED
EB-2015-0010
August 27, 2015
RATE SCHEDULES



RATE 01A - SMALL VOLUME GENERAL FIRM SERVICE

ELIGIBILITY

Any customer in Union's Fort Frances, Western, Northern or Eastern Zones who is an end user whose total gas requirements at that location are equal to or less than 50,000 m³ per year.

SERVICES AVAILABLE

The following services are available under this rate schedule:

(a) **Sales Service**

For continuous supply of natural gas by Union and associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service, the Monthly, Delivery and Gas Supply Charges shall apply.

(b) **Transportation Service**

For continuous delivery on Union's distribution system from the Point of Receipt on TCPL's system to the Point of Consumption on the customer's premises of natural gas owned by the customer and transported by TCPL under a firm transportation service tariff or equivalent National Energy Board Order. For this service, the Monthly and Delivery Charges shall apply. Unless otherwise authorized by Union, customers who initiate a movement to Transportation Service from a Sales Service or Bundled Transportation Service must accept an assignment from Union of transportation capacity on upstream pipeline systems.

(c) **Bundled Transportation Service**

For continuous delivery by Union of gas owned by the customer and for the associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service the Monthly, and Delivery Charges, as well as the Storage and Transportation Charges of the Gas Supply Charge shall apply.

MONTHLY RATES AND CHARGES

Zone Rate Schedule No.	<u>Fort Frances</u> 201	<u>Western</u> 101	<u>Northern</u> 301	<u>Eastern</u> 601
<u>APPLICABLE TO ALL SERVICES</u>				
<u>MONTHLY CHARGE</u>	\$21.00	\$21.00	\$21.00	\$21.00
<u>DELIVERY CHARGE</u>	<u>¢ per m³</u>	<u>¢ per m³</u>	<u>¢ per m³</u>	<u>¢ per m³</u>
First 100 m ³ per month @	9.0317	9.0317	9.0317	9.0317
Next 200 m ³ per month @	8.8036	8.8036	8.8036	8.8036
Next 200 m ³ per month @	8.4459	8.4459	8.4459	8.4459
Next 500 m ³ per month @	8.1176	8.1176	8.1176	8.1176
Over 1,000 m ³ per month @	7.8465	7.8465	7.8465	7.8465
Delivery-Price Adjustment (All Volumes)	(0.2792) (1)	(0.2792) (1)	(0.2792) (1)	(0.2792) (1)

Notes:

(1) Includes a temporary credit of (0.0488) cents/m³ expiring December 31, 2015, and a temporary credit of (0.2304) cents/m³ expiring March 31, 2016.



uniongas

Effective
2015-10-01
Rate 01A
Page 2 of 2

ADDITIONAL CHARGES FOR SALES SERVICE

GAS SUPPLY CHARGES

Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel. The applicable rates are provided in Schedule "A".

MONTHLY BILL

The monthly bill will equal the sum of the monthly charges plus the rates multiplied by the applicable gas quantities delivered plus all applicable taxes. If the customer transports its own gas, the Gas Supply Charge under Sales Service will not apply.

MINIMUM MONTHLY BILL

The Minimum Monthly Bill shall be the Monthly Charge.

DELAYED PAYMENT

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

SERVICE AGREEMENT

Customers providing their own gas supply in whole or in part, for transportation by Union, must enter into a Service Agreement with Union.

TERMS AND CONDITIONS OF SERVICE

1. If multiple end-users are receiving service from a customer under this rate, for billing purposes, the Monthly Charge, the Delivery Charge and any other charge that is specific to the location of each end-user shall be used to develop a monthly bill for each end-user at each location. Upon request, possibly for a fee, Union will combine the individual bills on a single invoice or statement for administrative convenience. However, Union will not combine the quantities or demands of several end-use locations so that eligibility to a different rate class will result. Further, Union will not combine the monthly billing data of individual end-users to generate a single bill which is less than the sum of the monthly bills of the individual end-users involved at each location.
2. Customers must enter into a Service Agreement with Union prior to the commencement of service.
3. The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Effective

October 1, 2015
O.E.B. Order # EB-2015-0010

Chatham, Ontario

Supersedes EB-2015-0187 Rate Schedule effective July 1, 2015.



RATE 10 - LARGE VOLUME GENERAL FIRM SERVICE

ELIGIBILITY

Any customer in Union's Fort Frances, Western, Northern or Eastern Zones who is an end-user whose total firm gas requirements at one or more Company-owned meters at one location exceed 50,000 m³ per year.

SERVICES AVAILABLE

The following services are available under this rate schedule:

(a) **Sales Service**

For continuous supply of natural gas by Union and associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service, the Monthly, Delivery and Gas Supply Charges shall apply.

(b) **Transportation Service**

For continuous delivery on Union's distribution system from the Point of Receipt on TCPL's system to the Point of Consumption on the customer's premises of natural gas owned by the customer and transported by TCPL under a firm transportation service tariff or equivalent National Energy Board Order. For this service, the Monthly, and Delivery Charges shall apply. Unless otherwise authorized by Union, customers who initiate a movement to Transportation Service from a Sales Service or Bundled Transportation Service must accept an assignment from Union of transportation capacity on upstream pipeline systems. Customers may reduce their assignment of transportation capacity in compliance with Union's Turnback Policy.

(c) **Bundled Transportation Service**

For continuous delivery by Union of gas owned by the customer and for the associated transportation and storage services necessary to ensure deliverability in accordance with the customer's needs. For this service the Monthly, and Delivery Charges, as well as the Storage and Transportation Charges of the Gas Supply Charge shall apply.

MONTHLY RATES AND CHARGES

Zone	<u>Fort Frances</u>	<u>Western</u>	<u>Northern</u>	<u>Eastern</u>
Rate Schedule No.	210	110	310	610
<u>APPLICABLE TO ALL SERVICES</u>				
<u>MONTHLY CHARGE</u>	\$70.00	\$70.00	\$70.00	\$70.00
<u>DELIVERY CHARGE</u>	<u>¢ per m³</u>	<u>¢ per m³</u>	<u>¢ per m³</u>	<u>¢ per m³</u>
First 1,000 m ³ per month @	7.1396	7.1396	7.1396	7.1396
Next 9,000 m ³ per month @	5.8247	5.8247	5.8247	5.8247
Next 20,000 m ³ per month @	5.1039	5.1039	5.1039	5.1039
Next 70,000 m ³ per month @	4.6211	4.6211	4.6211	4.6211
Over 100,000 m ³ per month @	2.7920	2.7920	2.7920	2.7920
Delivery-Price Adjustment (All Volumes)	(0.0162) (1)	(0.0162) (1)	(0.0162) (1)	(0.0162) (1)

Notes:

(1) Includes a temporary charge of 0.3189 cents/m³ expiring December 31, 2015 and a temporary credit of (0.3351) cents/m³ expiring March 31, 2016.



ADDITIONAL CHARGES FOR SALES SERVICE

GAS SUPPLY CHARGES

Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel. The applicable rates are provided in Schedule "A".

MONTHLY BILL

The monthly bill will equal the sum of the monthly charges plus the rates multiplied by the applicable gas quantities delivered plus all applicable taxes. If the customer transports its own gas, the Gas Supply Charge under Sales Service will not apply.

MINIMUM MONTHLY BILL

The Minimum Monthly Bill shall be the Monthly Charge.

DELAYED PAYMENT

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.

SERVICE AGREEMENT

Customers providing their own gas supply in whole or in part, for transportation by Union and customers purchasing gas from Union with maximum daily requirements in excess of 3,000 m³ per day must enter into a Service Agreement with Union.

TERMS AND CONDITIONS OF SERVICE

1. Service shall be for a minimum term of one year.
2. If multiple end-users are receiving service from a customer under this rate, for billing purposes, the Monthly Charge, the Delivery Charge and any other charge that is specific to the location of each end-user shall be used to develop a monthly bill for each end-user at each location. Upon request, possibly for a fee, Union will combine the individual bills on a single invoice or statement for administrative convenience. However, Union will not combine the quantities or demands of several end-use locations so that eligibility to a different rate class will result. Further, Union will not combine the monthly billing data of individual end-users to generate a single bill which is less than the sum of the monthly bills of the individual end-users involved at each location.
3. Customers must enter into a Service Agreement with Union prior to the commencement of service.
4. For the purposes of qualifying for a rate class, the total quantities of gas consumed or expected to be consumed on the customer's contiguous property will be used, irrespective of the number of meters installed.
5. The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

Effective

October 1, 2015
O.E.B. Order # EB-2015-0010

Chatham, Ontario

Supersedes EB-2015-0187 Rate Schedule effective July 1, 2015.



Union Gas Limited
Union North
Gas Supply Charges

(A) Availability

Available to customers in Union's Fort Frances, Western, Northern and Eastern Delivery Zones.

(B) Applicability:

To all sales customers served under Rate 01A, Rate 10, Rate 20, Rate 100 and Rate 25.

(C) Rates

Utility Sales

Rate 01A (cents / m³)

	<u>Fort Frances</u>	<u>Western</u>	<u>Northern</u>	<u>Eastern</u>
Storage	3.5677	3.2422	3.8566	4.3449
Storage - Price Adjustment	-	-	-	-
Commodity and Fuel (1)	12.1544	12.2371	12.3648	12.4663
Commodity and Fuel - Price Adjustment	(1.1574)	(1.1574)	(1.1574)	(1.1574)
Transportation	5.8930	5.0785	6.6160	7.8378
Transportation - Price Adjustment	0.9827	0.9827	0.9827	0.9827
Total Gas Supply Charge	21.4404	20.3831	22.6627	24.4743

Rate 10 (cents / m³)

	<u>Fort Frances</u>	<u>Western</u>	<u>Northern</u>	<u>Eastern</u>
Storage	2.3465	2.0210	2.6354	3.1237
Storage - Price Adjustment	-	-	-	-
Commodity and Fuel (1)	12.1544	12.2371	12.3648	12.4663
Commodity and Fuel - Price Adjustment	(1.1574)	(1.1574)	(1.1574)	(1.1574)
Transportation	5.2068	4.3923	5.9298	7.1516
Transportation - Price Adjustment	0.9543	0.9543	0.9543	0.9543
Total Gas Supply Charge	19.5046	18.4473	20.7269	22.5385

Notes:

(1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1917 cents/m³.



Union Gas Limited
Union North
Gas Supply Charges

Utility Sales

	<u>Fort Frances</u>	<u>Western</u>	<u>Northern</u>	<u>Eastern</u>
<u>Rate 20 (cents / m³)</u>				
Commodity and Fuel (1)	11.9496	12.0309	12.1564	12.2561
Commodity and Fuel - Price Adjustment	(1.1574)	(1.1574)	(1.1574)	(1.1574)
Commodity Transportation - Charge 1	4.4627	4.0067	4.8675	5.5515
Transportation 1 - Price Adjustment	1.3008	1.3008	1.3008	1.3008
Commodity Transportation - Charge 2	-	-	-	-
Monthly Gas Supply Demand	55.2506	34.4385	73.7112	104.9124
Gas Supply Demand - Price Adjustment	-	-	-	-
Commissioning and Decommissioning Rate	7.2030	5.4698	8.7407	11.3395
<u>Rate 100 (cents / m³)</u>				
Commodity and Fuel (1)	11.9496	12.0309	12.1564	12.2561
Commodity and Fuel - Price Adjustment	(1.1574)	(1.1574)	(1.1574)	(1.1574)
Commodity Transportation - Charge 1	7.2320	6.8900	7.5356	8.0486
Commodity Transportation - Charge 2	-	-	-	-
Monthly Gas Supply Demand	105.2367	80.9559	126.7740	163.1755
Commissioning and Decommissioning Rate	8.0421	6.7551	9.1837	11.1132
<u>Rate 25 (cents / m³)</u>				
Gas Supply Charge:				
Interruptible Service				
Minimum	1.4848	1.4848	1.4848	1.4848
Maximum	675.9484	675.9484	675.9484	675.9484

Notes:

(1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1917 cents/m³.

Effective: October 1, 2015
O.E.B. Order # EB-2015-0010

Chatham, Ontario

Supersedes EB-2015-0187 Rate Schedule effective July 1, 2015.



SMALL VOLUME GENERAL SERVICE RATE

(A) Availability

Available to customers in Union's Southern Delivery Zone.

(B) Applicability

To general service customers whose total consumption is equal to or less than 50,000 m³ per year.

(C) Rates

The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated which may be higher than the identified rates.

a)	Monthly Charge		\$21.00
b)	Delivery Charge		
	First	100 m ³	3.8992 ¢ per m ³
	Next	150 m ³	3.7021 ¢ per m ³
	All Over	250 m ³	3.1930 ¢ per m ³
	Delivery – Price Adjustment (All Volumes)		0.3597 ¢ per m ³ (1)
c)	Storage Charge (if applicable)		0.7416 ¢ per m ³
	Storage - Price Adjustment (All Volumes)		0.0000 ¢ per m ³

Applicable to all bundled customers (sales and bundled transportation service).

d) Gas Supply Charge (if applicable)

The gas supply charge is comprised of charges for transportation and for commodity and fuel. The applicable rates are provided in Schedule "A".

During any month in which a customer terminates service or begins service, the fixed charge for the month will be prorated to such customer.

Notes:

(1) Includes a temporary charge of 0.2968 cents/m³ expiring December 31, 2015, and a temporary charge of 0.0629 expiring March 31, 2016.

(D) Supplemental Service to Commercial and Industrial Customers Under Group Meters

Combination of readings from several meters may be authorized by the Company and the Company will not reasonably withhold authorization in cases where meters are located on contiguous pieces of property of the same owner not divided by a public right-of-way

(E) Delayed Payment

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.



(F) Direct Purchase

Unless otherwise authorized by Union, customers who are delivering gas to Union under direct purchase arrangements must obligate to deliver at a point(s) specified by Union, and must acquire and maintain firm transportation on all upstream pipeline systems. Customers initiating direct purchase arrangements, who previously received Gas Supply service, must also accept, unless otherwise authorized by Union, an assignment from Union of transportation capacity on upstream pipeline systems.

(G) Overrun Charge

In the event that a direct purchase customer fails to deliver its contracted volumes to Union, and Union has the capability to continue to supply the customer, Union will do so. The customer may pay 4.6408 ¢ per m³ for the delivery and the total gas supply charge for utility sales provided in Schedule "A" per m³, plus 7¢ per m³.

(H) Bundled Direct Purchase Delivery

Where a customer elects transportation service under this rate schedule, the customer must enter into a Bundled T Gas Contract with Union for delivery of gas to Union. Bundled T Gas Contract Rates and Gas Purchase Contract Rates are described in rate schedule R1.

(I) Company Policy Relating to Terms of Service

- a. Customers who temporarily discontinue service during any twelve consecutive months without payment of the monthly fixed charge for the months in which the gas is temporarily disconnected shall pay for disconnection and reconnection.
- b. When gas is delivered at an absolute pressure in excess of 101.325 kilopascals, then for purposes of measurement, hereunder, such volume of gas shall be corrected to an absolute pressure of 101.325 kilopascals. Atmospheric pressure is assumed to be the levels shown below in kilopascals (absolute) regardless of the actual atmospheric pressure at which the gas is measured and delivered.

<u>Zone</u>	<u>Assumed Atmospheric Pressure kPa</u>
1	100.148
2	99.494
3	98.874
4	98.564
5	98.185
6	97.754
7	97.582
8	97.065
9	96.721
10	100.561
11	99.321
12	98.883

Effective

October 1, 2015
O.E.B. Order # EB-2015-0010

Chatham, Ontario

Supersedes EB-2015-0187 Rate Schedule effective July 1, 2015.



LARGE VOLUME GENERAL SERVICE RATE

(A) Availability

Available to customers in Union's Southern Delivery Zone.

(B) Applicability

To general service customers whose total consumption is greater than 50,000 m³ per year.

(C) Rates

The identified rates (excluding gas supply charges, if applicable) represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated which may be higher than the identified rates.

a)	Monthly Charge		\$70.00	
b)	Delivery Charge			
	First	1 000 m ³	3.6128 ¢ per m ³	
	Next	6 000 m ³	3.5459 ¢ per m ³	
	Next	13 000 m ³	3.3567 ¢ per m ³	
	All Over	20 000 m ³	3.1167 ¢ per m ³	
	Delivery – Price Adjustment (All Volumes)		0.2913 ¢ per m ³	(1)
c)	Storage Charge (if applicable)		0.6428 ¢ per m ³	
	Storage - Price Adjustment (All Volumes)		0.0000 ¢ per m ³	
	Applicable to all bundled customers (sales and bundled transportation service).			
d)	Gas Supply Charge (if applicable)			
	The gas supply charge is comprised of charges for transportation and for commodity and fuel. The applicable rates are provided in Schedule "A".			

During any month in which a customer terminates service or begins service, the fixed charge for the month will be prorated to such customer.

Notes:

(1) Includes a temporary charge of 0.3859 cents/m³ expiring December 31, 2015, and a temporary credit of (0.0946) cents/m³ expiring March 31, 2016.

(D) Supplemental Service to Commercial and Industrial Customers Under Group Meters

Combination of readings from several meters may be authorized by the Company and the Company will not reasonably withhold authorization in cases where meters are located on contiguous pieces of property of the same owner not divided by a public right-of-way.

(E) Delayed Payment

The monthly late payment charge equal to 1.5% per month or 18% per annum (for an approximate effective rate of 19.56% per annum) multiplied by the total of all unpaid charges will be added to the bill if full payment is not received by the late payment effective date, which is 20 days after the bill has been issued.



(F) Direct Purchase

Unless otherwise authorized by Union, customers who are delivering gas to Union under direct purchase arrangements must obligate to deliver at a point(s) specified by Union, and must acquire and maintain firm transportation on all upstream pipeline systems. Customers initiating direct purchase arrangements, who previously received Gas Supply service, must also accept, unless otherwise authorized by Union, an assignment from Union of transportation capacity on upstream pipeline systems.

(G) Overrun Charge

In the event that a direct purchase customer fails to deliver its contracted volumes to Union, and Union has the capability to continue to supply the customer, Union will do so. The customer may pay 4.2556 ¢ per m³ for the delivery and the total gas supply charge for utility sales provided in Schedule "A" per m³, plus 7¢ per m³.

(H) Bundled Direct Purchase Delivery

Where a customer elects transportation service under this rate schedule, the customer must enter into a Bundled T Gas Contract with Union for delivery of gas to Union. Bundled T Gas Contract Rates and Gas Purchase Contract Rates are described in rate schedule R1.

(I) Company Policy Relating to Terms of Service

- a. Customers who temporarily discontinue service during any twelve consecutive months without payment of the monthly fixed charge for the months in which the gas is temporarily disconnected shall pay for disconnection and reconnection.
- b. When gas is delivered at an absolute pressure in excess of 101.325 kilopascals, then for purposes of measurement, hereunder, such volume of gas shall be corrected to an absolute pressure of 101.325 kilopascals. Atmospheric pressure is assumed to be the levels shown below in kilopascals (absolute) regardless of the actual atmospheric pressure at which the gas is measured and delivered.

<u>Zone</u>	<u>Assumed Atmospheric Pressure kPa</u>
1	100.148
2	99.494
3	98.874
4	98.564
5	98.185
6	97.754
7	97.582
8	97.065
9	96.721
10	100.561
11	99.321
12	98.883

Effective

October 1, 2015
O.E.B. Order # EB-2015-0010

Chatham, Ontario

Supersedes EB-2015-0187 Rate Schedule effective July 1, 2015.



Gas Supply Charges

(A) Availability:

Available to customers in Union's Southern Delivery Zone.

(B) Applicability:

To all sales customers served under Rate M1, Rate M2, Rate M4, Rate M5A, Rate M7, Rate M9, Rate M10 and storage and transportation customers taking supplemental services under Rate T1, Rate T2 and Rate T3.

(C) Rates:

cents / m³

Utility Sales

Commodity and Fuel	12.4560 (1)
Commodity and Fuel - Price Adjustment	(1.1949)
Transportation	3.7895
Total Gas Supply Commodity Charge	15.0506

Minimum Annual Gas Supply Commodity Charge

Rate M4 Firm and Rate M5A Interruptible Contract	4.4646
--	--------

Storage and Transportation Supplemental Services - Rate T1, Rate T2 & Rate T3

\$/GJ

Monthly demand charges:	
Firm gas supply service	59.785
Firm backstop gas	1.737
Commodity charges:	
Gas supply	3.181
Backstop gas	4.633
Reasonable Efforts Backstop Gas	5.418
Supplemental Inventory	Note (2)
Supplemental Gas Sales Service (cents / m ³)	19.2634
Failure to Deliver: Applied to quantities not delivered to Union in the event the customer's supply fails	2.545
Discretionary Gas Supply Service (DGSS)	Note (3)

Notes:

- (1) The Commodity and Fuel rate includes a gas supply administration charge of 0.1917 cents/ m³.
- (2) The charge for banked gas purchases shall be the higher of the daily spot gas cost at Dawn in the month of or the month following the month in which gas is sold under this rate and shall not be less than Union's approved weighted average cost of gas.
- (3) Reflects the "back to back" price plus gas supply administration charge.

Effective: October 1, 2015
O.E.B. Order # EB-2015-0010

Chatham, Ontario

Supersedes EB-2015-0187 Rate Schedule effective July 1, 2015.

SCHEDULE 'C'
DECISION AND RATE ORDER
UNION GAS LIMITED
EB-2015-0010
August 27, 2015
DEFERRAL ACCOUNT BALANCES

UNION GAS LIMITED
Deferral Account Balances
Year Ending December 31, 2014

			<u>Filed</u>
Line No.	Account Number	Account Name	Balance ¹ (\$000's)
<u>Gas Supply Accounts:</u>			
1	179-107	Spot Gas Variance Account	(1,279)
2	179-108	Unabsorbed Demand Costs (UDC) Variance Account	(5,680)
3	179-128	Gas Supply Review Consultant Costs	-
4	179-131	Upstream Transportation Optimization	<u>9,973</u>
5	Total Gas Supply Accounts (Lines 2 through 4)		3,014 ²
<u>Storage Accounts:</u>			
6	179-70	Short-Term Storage and Other Balancing Services	<u>3,295</u>
<u>Other:</u>			
7	179-103	Unbundled Services Unauthorized Storage Overrun	-
8	179-112	Gas Distribution Access Rule (GDAR) Costs	750
9	179-117	Carbon Dioxide Offset Credits	-
10	179-118	Average Use Per Customer	-
11	179-120	IFRS Conversion Cost	244
12	179-123	Conservation Demand Management	(255)
13	179-129	Preparation of Audited Utility Financial Statements	-
14	179-133	Normalized Average Consumption	(2,095)
15	179-134	Tax Variance	-
16	179-135	Unaccounted for Gas Volume Variance	-
17	179-136	Parkway West Project Costs	(479)
18	179-138	Parkway Obligation Rate Variance	4,707
19	179-139	Energy East Pipeline Consultation Costs	<u>-</u>
20	Total Other Accounts (Lines 7 through 19)		<u>2,872</u>
21	Total Deferral Account Balances (Lines 5 + 6 + 20)		<u>9,181</u>
22	Earnings Sharing		<u>(7,492)</u>

Notes:

¹ Account balances include interest to September 30, 2015.

² With the exception of UDC (No. 179-108), Gas Supply Review Consultant Costs (No. 179-128), Upstream Transportation Optimization (No. 179-131), and a portion of the Spot Gas Variance Account (No. 179-107), all gas supply-related deferral account balances are disposed of through the QRAM process.

SCHEDULE 'D'

DECISION AND RATE ORDER

UNION GAS LIMITED

EB-2015-0010

August 27, 2015

**UNIT RATES FOR PROSPECTIVE RECOVERY / (REFUND) & ONE-TIME
ADJUSTMENT, AND STORAGE AND TRANSPORTATION SERVICE (EX-
FRANCHISE) AMOUNTS FOR DISPOSITION**

UNION GAS LIMITED
 General Service Unit Rates for Prospective Recovery/(Refund) - Delivery
2014 Deferral Account Disposition

Line No.	Particulars	Rate Class	2014 Deferral Balances (\$000's) (a)	2014 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a+b)	Forecast Volume (10 ³ m ³) (1) (d)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (e) = (c/d)*100
1	Small Volume General Service	01	(403)	(1,340)	(1,743)	756,529	(0.2304)
2	Large Volume General Service	10	(614)	(206)	(820)	244,726	(0.3351)
3	Small Volume General Service	M1	4,377	(2,926)	1,451	2,308,240	0.0629
4	Large Volume General Service	M2	(393)	(443)	(836)	884,479	(0.0946)

Notes:

(1) Forecast volume for the period October 1, 2015 to March 31, 2016.

UNION GAS LIMITED
 General Service Unit Rates for Prospective Recovery/(Refund) - Gas Supply Transportation
2014 Deferral Account Disposition

Line No.	Particulars	Rate Class	2014 Deferral Balances (\$000's) (a)	2014 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a+b)	Forecast Volume (10 ³ m ³) (1) (d)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (e) = (c/d)*100
1	Small Volume General Service	01	227	-	227	756,529	0.0301
2	Large Volume General Service	10	(23)	-	(23)	243,229	(0.0094)

Notes:

(1) Forecast volume for the period October 1, 2015 to March 31, 2016.

UNION GAS LIMITED
 Unit Rates for Prospective Recovery/(Refund) - Gas Supply Commodity
2014 Deferral Account Disposition

Line No.	Particulars	Rate Class	2014 Deferral Balances (\$000's) (a)	2014 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a+b)	Forecast Volume (10 ³ m ³) (1) (d)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (e) = (c/d)*100
1	Small Volume General Service	M1	2,067	-	2,067	2,030,085	0.0935
2	Large Volume General Service	M2	297	-	297	495,823	0.0935
3	Firm Com/Ind Contract	M4	14	-	14	19,586	0.0935
4	Interruptible Com/Ind Contract	M5	18	-	18	7,869	0.0935
5	Special Large Volume Contract	M7	(8)	-	(8)	-	0.0935
6	Small Wholesale	M10	(0)	-	(0)	232	0.0935

Notes:

(1) Forecast sales service volumes for the period October 1, 2015 to March 31, 2016.

UNION GAS LIMITED
 Contract Unit Rates for One-Time Adjustment - Delivery
2014 Deferral Account Disposition

Line No.	Particulars	Rate Class	2014 Deferral Balances (\$000's) (a)	2014 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a+b)	2014 Actual Volume (10 ³ m ³) (d)	Unit Rate (cents/m ³) (e) = (c/d)*100
<u>Union North</u>							
1	Medium Volume Firm Service (1)	20	(4)	(28)	(32)	102,812	(0.0307)
2	Medium Volume Firm Service (2)	20T	(15)	(118)	(133)	433,295	(0.0307)
3	Large Volume High Load Factor (2)	100T	(23)	(113)	(136)	1,711,253	(0.0079)
4	Large Volume Interruptible	25	(3)	(40)	(43)	184,868	(0.0232)
<u>Union South</u>							
5	Firm Com/Ind Contract	M4	303	(110)	193	484,166	0.0398
6	Interruptible Com/Ind Contract	M5	(9)	(93)	(102)	258,788	(0.0395)
7	Special Large Volume Contract	M7	126	(38)	88	392,825	0.0223
8	Large Wholesale	M9	48	(7)	41	67,404	0.0602
9	Small Wholesale	M10	1	(0)	1	312	0.3514
10	Contract Carriage Service	T1	194	(76)	118	469,906	0.0250
11	Contract Carriage Service	T2	1,394	(338)	1,057	4,303,222	0.0246
12	Contract Carriage- Wholesale	T3	325	(45)	280	288,979	0.0969

Notes:

- (1) Sales and Bundled-T customers only.
- (2) T-service customers only.

UNION GAS LIMITED
 Contract Unit Rates for One-Time Adjustment - Gas Supply Transportation and Bundled Storage
2014 Deferral Account Disposition

Line No.	Particulars	Rate Class	Billing Units	2014 Deferral Balances (\$000's) (a)	2014 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (\$000's) (c) = (a+b)	2014 Actual Volume/Demand (d)	Unit Volumetric/Demand Rate (e) = (c/d)*100
<u>Gas Supply Transportation (cents/m³)</u>								
1	Medium Volume Firm Service	20	10 ³ m ³ /d	(20)	-	(20)	5,552	(0.3560)
2	Large Volume Interruptible	25	10 ³ m ³	119	-	119	95,625	0.1245
<u>Storage (\$/GJ)</u>								
3	Bundled-T Storage Service	20T/100T	GJ/d	37	-	37	156,814	0.2357

UNION GAS LIMITED
 Storage and Transportation Service Amounts for Disposition
2014 Deferral Account Disposition

Line No.	Particulars (\$000's) (1)	Rate Class	2014 Deferral Balances (\$000's) (a)	2014 Earnings Sharing Mechanism (\$000's) (b)	Deferral Balance for Disposition (c)
1	Storage and Transportation	M12	664	(1,555)	(891)
2	Local Production	M13	(0)	(1)	(1)
3	Short-Term Cross Franchise	C1	161	(11)	150
4	Storage Transportation Service	M16	3	(2)	1

Notes:

(1) Exfranchise M12, M13, M16 and C1 customer specific amounts determined using approved deferral account allocation methodologies.

SCHEDULE 'E'

DECISION AND RATE ORDER

UNION GAS LIMITED

EB-2015-0010

August 27, 2015

**ACCOUNTING ORDER – UNACCOUNTED FOR GAS PRICE
VARIANCE ACCOUNT (NO. 179-132)**

UNION GAS LIMITED

**Accounting Entries for
Unaccounted for Gas (UFG) Price Variance Account
Deferral Account No. 179-141**

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit - Account No. 179-141
Other Deferred Charges - UFG Price Variance Account

Credit - Account No. 179-106/105
Other Deferred Charges – South/North Purchase Gas Variance Accounts

To record as a debit (credit) in Deferral Account No. 179-141, the variance between the actual price of Union's purchases and the applicable Board-approved reference price, applied to Union's actual experienced UFG volumes.

Debit - Account No. 179-141
Other Deferred Charges - UFG Price Variance Account

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-141, interest on the balance in Deferral Account No. 179-141. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.