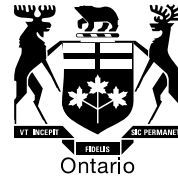


**Ontario Energy
Board**
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

**Commission de l'Énergie
de l'Ontario**
C.P. 2319
27em étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone; 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY EMAIL

June 20, 2008

Chris Ripley
Manager, Regulatory Applications
Union Gas Limited
50 Keil Drive North
P.O. Box 2001
Chatham ON N7M 5M1

Dear Mr. Ripley:

**Re: Union Gas Limited – QRAM Rate Application
Supplemental Decision and Order – Appendix F and G
Board File No. EB-2008-0109**

The Board has today issued its Supplemental Decision and Order in the above matter, and a copy is enclosed.

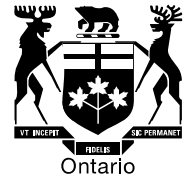
You are directed:

1. to immediately serve a copy of this Decision and Order, either personally, by courier, by registered mail, or by providing electronic access through a personalized email for those parties that agreed to such service, and upon each intervenor in EB-2007-0606/EB-2007-0615 listed in Appendix E;
2. to file with the Board affidavit evidence proving the above service immediately upon completion, with a copy of the Decision and Order and the original post office registration receipts (where applicable) and/or courier slips attached as appendices, and;

Yours truly,

Original signed by

Kirsten Walli
Board Secretary



EB-2008-0109

IN THE MATTER OF the *Ontario Energy Board Act*, 1998, S.O. 1998, c.15 (Sched. B);

AND IN THE MATTER OF an Application by Union Gas Limited, pursuant to section 36(1) of the *Ontario Energy Board Act*, 1998, for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission, and storage of gas as of July 1, 2008;

AND IN THE MATTER OF the Quarterly Rate Adjustment Mechanism approved by the Ontario Energy Board in RP-2003-0063.

BEFORE: Ken Quesnelle
Presiding Member

SUPPLEMENTARY DECISION AND ORDER

Union Gas Limited ("Union") filed an application (the "Application") dated June 6, 2008, with the Ontario Energy Board (the "Board") for an order or orders approving or fixing just and reasonable rates and other charges for the sale, distribution, transmission, and storage of gas. The Application was made pursuant to Union's approved Quarterly Rate Adjustment Mechanism ("QRAM") under Board File No. EB-2008-0109.

On June 19, 2008, the Board issued its decision on Union's Application. The Application included rate adjustments arising from the Board's Decision on disposition of certain 2007 year-end Deferral Accounts issued on June 3, 2008 as part of the EB-2008-0034 proceeding.

This Decision and Order is supplementary to the Order issued on June 19, 2008 for the same proceeding.

THE BOARD ORDERS THAT:

- 1 The amounts approved for disposition and the resulting rate adjustments approved in EB-2008-0034 as set out in Appendix "F" and Appendix "G" shall be effective July 1, 2008.

DATED at Toronto, June 20, 2008

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

APPENDIX E

TO SUPPLEMENTARY DECISION AND ORDER

BOARD FILE NO. EB-2008-0109

DATED June 20, 2008

**UNION GAS LIMITED
ENBRIDGE GAS DISTRIBUTION INC.**

**2008 RATES CASE
EB-2007-0606
EB-2007-0615**

List of Applicants and Intervenors

June 19, 2008

Applicants

**Representative Name and
Contact Information**

Union Gas Limited (“Union”)

Patrick McMahon
Manager, Regulatory Research and Records
Union Gas Limited
50 Keil Drive North
Chatham ON N7M 5M1

Tel: 519-436-5325
Fax: 519-436-4641
Email: pmcmahon@uniongas.com

AND

Mark Kitchen
Director, Regulatory Affairs
Union Gas Limited
P. O. Box 2001
50 Keil Drive North
Chatham ON N7M 5M1

Tel: 519-436-5275
Fax: 519-436-4641
Email: mkitchen@uniongas.com

AND

Connie Burns
Manager, Regulatory Initiatives
Union Gas Limited
P. O. Box 2001
50 Keil Drive North
Chatham ON N7M 5M1

Tel: 519-436-5382
Fax: 519-436-4641
Email: mcburns1@spectraenergy.com

- 2 -

AND

Joanne Clark
Union Gas Limited
P. O. Box 2001
50 Keil Drive North
Chatham ON N7M 5M1

Tel: 519-436-4600 ext 2133
Fax: 519-436-4641
Email: joanneclark2@spectraenergy.com

AND

Michael A. Penny
Torys LLP
Suite 3000, P. O. Box 270
79 Wellington St. W.
Toronto-Dominion Centre
Toronto ON M5K 1N2

Tel: 416-865-7526
Fax: 416-865-7380
Email: mpenny@torys.com

**Enbridge Gas Distribution Inc.
("Enbridge")**

Rick Campbell
Manager, Regulatory Policy and Research
Enbridge Gas Distribution Inc.

Mailing Address:
P. O. Box 650
Scarborough ON M1K 5E3

Personal Service
500 Consumers Road
Willowdale ON M2J 1P8

Tel: 416-495-5173
Fax: 416-495-6072
Email: richard.campbell@enbridge.com

AND

Bonnie Jean Adams
Assistant Regulatory Coordinator
Enbridge Gas Distribution Inc.

Mailing Address:
P. O. Box 650
Scarborough ON M1K 5E3

Personal Service
500 Consumers Road
North York M2J1P8

Tel: 416-495-6409
Fax: 416-495-6072
Email: bonnie.adams@enbridge.com

- 3 -

AND

Lorraine Chiasson
Regulatory Coordinator
Enbridge Gas Distribution Inc.

Mailing Address:
P. O. Box 650
Scarborough ON M1K 5E3

Personal Service
500 Consumers Road
Willowdale ON M2J 1P8

Tel: 416-495-5962
Fax: 416-495-6072
Email: lorraine.chiasson@enbridge.com

AND

Helen Newland
Fraser Milner Casgrain LLP
Suite 3900
1 First Canadian Place
100 King Street
Toronto ON M5X 1B2

Tel: 416-863-4471
Fax: 416-863-1515
Email: helen.newland@fmc-law.com

Intervenors

Representative Name and Contact Information

1. **Association of Power Producers of
Ontario (“APPrO”)**

David Butters
President
Association of Power Producers of Ontario
P.O. Box 1084, Station F
Toronto ON M4Y 2T7

Tel: 416-322-6549 ext. 231
Fax: 416-481-5785
Email: david.butters@appro.org

AND

John Wolnik
Associate
Elenchus Research Associates Inc.
34 King Street East, 6th Floor
Toronto ON M5C 2X8

Tel: 519-474-0844
Fax: 519-902-1850
Email: jwolnik@era-inc.ca

- 4 -

AND

Richard King
Ogilvy Renault
Royal Bank Plaza South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto ON M5J 2Z4

Tel: 416-216-2311
Fax: 416-216-3930
Email: rking@ogilvyrenault.com

2. **Building Owners and Managers
Association Of The Greater Toronto
Area ("BOMA")**

Chuck Stradling
Executive Vice President
BOMA Toronto
20 Queen Street West
Suite 2012
Toronto ON M5H 3R3

Tel: 416-596-8065
Fax: 416-596-1085
Email: cstradling@bomatoronto.org

AND

Randy Aiken
Aiken & Associates
578 McNaughton Ave. West
Chatham ON N7L 4J6

Tel: 519-351-8624
Fax: 519-351-4331
Email: raiken@xcelco.on.ca

3. **Consumers Council of Canada
("CCC")**

Julie Girvan
2 Penrose Road
Toronto ON M4S 1P1

Tel: 416-322-7936
Fax: 416-322-9703
Email: jgirvan@ca.inter.net

AND

Robert B. Warren
Counsel
WeirFoulds LLP
Barristers & Solicitors
The Exchange Tower, Suite 1600
P.O. Box 480, 130 King St. W.
Toronto ON M5X 1J5

Tel: 416-947-5075
Fax: 416-416-365-1876
Email: rwarren@weirfoulds.com

- 5 -

AND

Dr. Robert Loube
Rhoads & Sinon Group LLC
10601 Cavalier Drive
Silver Spring, Maryland U.S.A. 20901

Tel: 301-681-0338
Email: bobloube@earthlink.net

***Providing expert advice on behalf of: CCC, City of Kitchener, VECC, IGUA and LPMA**

4. **Coral Energy Canada Inc. ("Coral")**

Paul Kerr
Manager, Market Affairs
Coral Energy Canada Inc.
100 - 60 Struck Court
Cambridge ON N1R 8L2

Tel: 519-620-7712
Fax: 519-624-7712
Email: paul.kerr@shell.com

AND

Elisabeth (Lisa) DeMarco
Counsel
Macleod Dixon LLP
Toronto – Dominion Centre
Canadian Pacific Tower
500 - 100 Wellington Street West
P.O. Box 128
Toronto ON M5K 1H1

Tel: 416-203-4431
Fax: 416-360-8277
Email: elisabeth.demarco@macleoddixon.com

AND

Nicki Pellegrini
Macleod Dixon LLP
Toronto Dominion Centre
Canadian Pacific Tower
500 - 100 Wellington Street West
P.O. Box 128
Toronto ON M5K 1H1

Tel: 416-203-4466
Fax: 416-360-8277
Email: nicki.pellegrini@macleoddixon.com

5. **CustomerWorks LP ("CWLP")**

Travis Braithwaite
Braithwaite Management Consulting Ltd
3766 Springbank Drive SW
Calgary AB T3H 4J5

Tel: 780-660-8728
Email: travis@braithwaiteconsulting.ca

- 6 -

AND

Margaret Sims
Miller Thomson LLP
Barristers and Solicitors
40 King Street West, Suite 5800
Toronto ON M5H 3S1

Tel: 416-595-8577
Fax: 416-595-8695
Email: msims@millerthomson.com

Chantelle Bramley
Senior Director, Government & Regulatory Affairs
Direct Energy Marketing Inc.
2225 Sheppard Avenue East
Atria III, Suite 500
Toronto ON M2J 5C2

Tel: 416-758-4214
Fax: 416-758-4272
Email: chantelle.bramley@directenergy.com

7. **ECNG Energy L.P. ("ECNG")**

Bill Killeen
Director, Energy Supply
ECNG Energy L.P.
#400 – 5575 North Service Road
Burlington ON L7L 6M1

Tel: 905-635-3288
Fax: 905-635-3298
Email: bkilleen@ecng.com

8. **Energy Probe Research Foundation
("Energy Probe")**

David S. MacIntosh
c/o Energy Probe
225 Brunswick Avenue
Toronto ON M5S 2M6

Tel: 416-964-9223 ext. 235
Fax: 416-964-8239
Email: DavidMacIntosh@nextcity.com

AND

Thomas Adams
c/o Energy Probe
225 Brunswick Avenue
Toronto ON M5S 2M6

Tel: 416-964-9223 ext. 239
Fax: 416-964-8239
Email: TomAdams@nextcity.com

- 7 -

AND

Dr. Kimble F. Ainslie
c/o Energy Probe
225 Brunswick Avenue
Toronto ON M5S 2M6

Tel: 416-964-9223 Ext. 223
Fax: 416-964-8239
Email: KimbleAinslie@nextcity.com

9. **Green Energy Coalition (“GEC”)**

David Poch
Counsel to the GEC
1649 Old Brooke Road
Maberly ON K0H 2B0

Tel: 613-264-0055
Fax: 613-264-2878
Email: dpoch@eelaw.ca

AND

Kai Millyard
72 Regal Road
Toronto ON M6H 2K1

Tel: 416-651-7141
Fax: 416-651-4659
Email: kai@web.net

10. **Hydro One Networks Inc.
 (“Hydro One”)**

Glen MacDonald
Senior Advisor – Regulatory Research and
Administration
Regulatory Affairs
Hydro One Networks Inc.
8th Floor, South Tower
483 Bay Street
Toronto ON M5G 2P5

Tel: 416-345-5913
Fax: 416-345-5866
Email: regulatory@HydroOne.com

11. **Industrial Gas Users Association
 (“IGUA”)**

Murray Newton
President
Industrial Gas Users Association
99 Metcalfe Street

Tel: 613-236-8021
Fax: 613-230-9531
Email: mnewton@igua.ca

- 8 -

AND

Peter C.P. Thompson, Q.C.
Borden Ladner Gervais LLP
Barristers and Solicitors
100 Queen Street, Suite 1100
Ottawa ON K1P 1J9

Tel: 613-787-3528
Fax: 613-230-8842
Email: pthompson@blgcanada.com

12. **Jason F. Stacey**

471 Lincoln Gate
Oakville ON L6H 3J8

Tel: 905-338-8786
Fax: 905-338-5348
Email: jfstacey@interlog.com

13. **City of Kitchener (“Kitchener”)**

James A. Gruenbauer
Manager, Regulatory Affairs and Supply
City of Kitchener
City Hall, P.O. Box 1118
200 King St. West
Kitchener ON N2G 4G7

Tel: 519-741-2616
Fax: 519-741-2633
Email: jim.gruenbauer@kitchener.ca

AND

J. Alick Ryder, Q.C.
Partner
Ryder Wright Blair & Holmes LLP
333 Adelaide Street West, 3rd Floor
Toronto ON M5V 1R5

Tel: 416-340-9070 ext 227
Fax: 416-340-9250
Email: jaryder@rwbh.ca

14. **London Property Management Association (“LPMA”)**

Randy Aiken
Aiken & Associates
578 McNaughton Ave. West
Chatham ON N7L 4J6

Tel: 519-351-8624
Fax: 519-351-4331
Email: raiken@xcelco.on.ca

- 9 -

15. **Ontario Association of Physical Plant Administrators (“OAPPA”)** Valerie Young
Director, Research and Analysis
Aegent Energy Advisors Inc.
317 - 1 Eva Road
Toronto ON M9C 4Z5

Tel: 416-622-9449 ext. 104
Fax: 416-622-9797
Email: vyoung@aegent.ca
16. **Ontario Energy Savings L.P. (“OESLP”)** Nola L. Ruzycski
Director, Regulatory Affairs
Ontario Energy Savings L.P.
200 – 6345 Dixie Road
Mississauga ON L5T 2E6

Tel: 905-795-4204
Fax: 905-564-6069
Email: nruzycki@energysavings.com
17. **Ontario Power Generation (“OPG”)** Barbara Reuber
Director, Ontario Regulatory Affairs
Ontario Power Generation
700 University Avenue, H18-G2
Toronto ON M5G 1X6

Tel: 416-592-5419
Fax: 416-592-8519
Email: barbara.reuber@opg.com
18. **Pollution Probe** Jack Gibbons
Public Interest Economics
402 - 625 Church Street
Toronto ON M4Y 2G1

Tel: 416-926-1907 ext. 240
Fax: 416-926-1601
Email: jgibbons@pollutionprobe.org
- AND Murray Klippenstein
Klippensteins
160 John Street, Suite 300
Toronto ON M5V 2E5

Tel: 416-598-0288
Fax: 416-598-9520
Email: murray.klippenstein@klippensteins.ca

- 10 -

AND

Basil Alexander
Klippensteins
160 John Street, Suite 300
Toronto ON M5V 2E5

Tel: 416-598-0288
Fax: 416-598-9520
Email: basil.alexander@klippensteins.ca

19. **PowerStream Inc.**

Paula Conboy
Director of Regulatory Affairs and Government
Relations
PowerStream Inc.
2800 Rutherford Road
Vaughan ON L4K 2N9

Tel: 905-417-6992
Fax: 905-417-6911
Email: paula.conboy@powerstream.ca

20. **Power Workers' Union ("PWU")**

John Sprackett
Staff Officer, President's Office
Power Workers' Union
244 Eglinton Avenue East
Toronto ON M4P 1K2

Tel: 416-322-4787
Fax: 416-481-7914
Email: spracket@pwu.ca

AND

Judy Kwik
Senior Consultant
Elenchus Research Associates (ERA)
34 King Street East, Suite 610
Toronto ON M5C 2X8

Tel: 416-348-8777
Fax: 416-348-9930
Email: jkwik@era-inc.ca

AND

Fred Hassan
Consultant
Elenchus Research Associates ("ERA")
34 King Street East, Suite 601
Toronto ON M5C 2X8

Tel: 416-238-1873
Fax: 416-348-9930
Email: fhassan@era-inc.ca

- 11 -

AND

Richard Stephenson
Counsel
Paliare Roland
250 University Avenue, Suite 510
Toronto ON M5H 3E5

Tel: 416-646-4325
Fax: 416-646-4335
Email: richard.stephenson@paliareroland.com

21. **School Energy Coalition**

Bob Williams
Co-ordinator
Ontario Education Services Corporation
c/o Ontario Public School Boards' Association
439 University Avenue, 18th Floor
Toronto ON M5G 1Y8

Tel: 416-340-2540
Fax: 416-340-7571
Email: bwilliams@opsba.org

AND

Rachel Chen
Principal Consultant
Institutional Energy Analysis, Inc.
700 – 250 University Avenue
Toronto ON M5H 3E5

Tel: 416-214-5264
Fax: 416-214-5418
Email: rachne.chen@ieai.ca

AND

Jay Shepherd
Shibley Righton LLP
Barristers and Solicitors
700 - 250 University Avenue
Toronto ON M5H 3E5

Tel: 416-214-5224
Fax: 416-214-5424
Email: jay.shepherd@shibleyrighton.com

22. **Sithe Global Power Goreway ULC
("Sithe Goreway")**

Duane Cramer
Sithe Global Power Goreway ULC
200 Front Street
Suite 2201
P.O. Box 46
Toronto ON M5V 3K2

Tel: 416-869-7053
Fax: 416-861-0445
Email: cramer@sitheglobal.com

- 12 -

AND

James W. Harbell
Stikeman Elliott LLP
5300 Commerce Court West
199 Bay Street
Toronto ON M5L 1B9

Tel: 416-869-5690
Fax: 416-947-0866
Email: jharbell@stikeman.com

23. **Superior Energy Management (a
division of Superior Plus Inc.)
("SEM")**

Susannah Robinson
Vice-President, Operations
Superior Energy Management, a division of Superior
Plus Inc.
6860 Century Avenue
East Tower, Suite 2001
Mississauga ON L5N 2W5

Tel: 905-542-5492
Fax: 905-542-7715
Email: srobinson@superiorenergy.ca

AND

Elisabeth (Lisa) DeMarco
Counsel
Macleod Dixon LLP
Toronto Dominion Centre
Canadian Pacific Tower
500 - 100 Wellington Street West
Toronto ON M5K 1H1

Tel: 416-203-4431
Fax: 416-360-8277
Email: elisabeth.demarco@macleoddixon.com

AND

Nicki Pellegrini
Macleod Dixon LLP
Toronto Dominion Centre
Canadian Pacific Tower
500 - 100 Wellington Street West
P.O. Box 128
Toronto ON M5K 1H1

Tel: 416-203-4466
Fax: 416-360-8277
Email: nicki.pellegrini@macleoddixon.com

24. **City of Timmins ("Timmins")**

Peter F. Scully
117 Fred Varley Drive
Markham ON L3R 1T1

Tel: 416-706-9072
Email: pscully67@hotmail.com

- 13 -

25. **TransAlta Cogeneration L.P. and
TransAlta Energy Corp. (“TransAlta”)**

Rob Findlay
TransAlta Cogeneration L.P. and TransAlta
Energy Corp.
Box 1900, Station “M”
110 – 12th Avenue S.W.
Calgary AB T2P 2M1

Tel: 403-267-6947
Fax: 403-267-6906
Email: rob_findlay@transalta.com

AND

Peter Serafini
TransAlta Cogeneration L.P. and TransAlta
Energy Corp.
Box 1900, Station “M”
110 – 12th Avenue S.W.
Calgary AB T2P 2M1

Tel: 403-267-7110
Fax: 403-267-6905
Email: pete_serafini@transalta.com

AND

Renée Marx
Regulatory Counsel
Regulatory & Legal Affairs
TransAlta Cogeneration L.P. and TransAlta
Energy Corp.
Box 1900, Station “M”
110 – 12th Avenue S.W.
Calgary AB T2P 2M1

Tel: 403-267-7449
Fax: 403-267-2575
Email: renee_marx@transalta.com

AND

Elisabeth DeMarco
Counsel
Macleod Dixon LLP
Toronto Dominion Centre
Canadian Pacific Tower
500 - 100 Wellington Street West
Toronto ON M5K 1H1

Tel: 416-203-4431
Fax: 416-360-8277
Email: elisabeth.demarco@macleoddixon.com

- 14 -

Nicki Pellegrini
Macleod Dixon LLP
Toronto Dominion Centre
Canadian Pacific Tower
500 - 100 Wellington Street West
P.O. Box 128
Toronto ON M5K 1H1

Tel: 416-203-4466
Fax: 416-360-8277
Email: nicki.pellegrini@macleoddixon.com

26. **TransCanada Energy Ltd. ("TCE")**

Margaret Duzy
Regulatory Analyst
TransCanada Energy Ltd.
55 Yonge Street, 8th Floor
Toronto ON M5E 1J4

Tel: 416-869-2180
Fax: 416-869-2114
Email: margaret_duzy@transcanada.com
tce_regulatory@transcanada.com

AND

Frank Karabetsos
450 - 1st Street S.W.
Calgary AB T2P5H1

Tel: 403-920-6373
Fax: 403-920-2354
Email: frank_karabetsos@transcanada.com

27. **TransCanada PipeLines Limited
("TransCanada")**

Jim Bartlett
Manager
Pipelines, Law and Regulatory Research
TransCanada PipeLines Limited
450 - 1st Street S.W.
Calgary AB T2P 5H1

Tel: 403-920-7165
Fax: 403-920-2347
Email: jim_bartlett@transcanada.com
transcanada_mainline@transcanada.com

AND

Murray Ross
TransCanada PipeLines Limited
55 Yonge Street, 8th Floor
Toronto ON M5E 1J4

Tel: 416-869-2110
Fax: 416-869-2119
Email: murray_ross@transcanada.com

- 15 -

AND

Jennifer R. Scott
Senior Legal Counsel
TransCanada PipeLines Limited
450 - 1st Street S.W.
Calgary AB T2P 5H1

Tel: 403-920-2977
Fax: 416-920-2357
Email: jennifer_scott@transcanada.com

28. **Vulnerable Energy Consumers
Coalition (“VECC”)**

Roger Higgin
Econalysis Consulting Services
1102 – 34 King Street East
Toronto ON M5C 2X8

Tel: 416-348-9391
Fax: 416-348-0641
Email: rhiggin@econalysis.ca

AND

James Wightman
Econalysis Consulting Services
1102 – 34 King Street East
Toronto ON M5C 2X8

Tel: 416-348-0640
Fax: 416-348-0641
Email: jwightman@econalysis.ca

AND

Michael Buonaguro
Counsel for VECC
Public Interest Advocacy Centre
c/o Econalysis Consulting Services
1102 - 34 King Street East
Toronto ON M5C 2X8

Tel: 416 767-1666
Fax: 416 348-0641
Email: mbuonaguro@piac.ca

29. **Wholesale Gas Service Purchasers
Group (“WGSPG”)**

Steven Millar
Natural Resource Gas Limited
39 Beech Street East
P.O. Box 307
Aylmer ON N5H 2S1

Tel: 519-773-5321 ext 205
Fax: 519-773-5335
Email: smillar@nrgas.on.ca

- 16 -

AND

Nick Petruzzella
Six Nations Natural Gas Company Limited
1953 Fourth Line, P.O. Box 300
Oshweken ON N0A 1M0

Tel: 519-445-4213
Fax: 519-445-4313
Email: nick@sixnatgas.com

AND

Randy Aiken
Consultant
Aiken & Associates
578 McNaughton Ave. West
Chatham ON N7L 4J6

Tel: 519-351-8624
Fax: 519-351-4331
Email: raiken@xcelco.on.ca

APPENDIX F
TO SUPPLEMENTARY DECISION AND ORDER

BOARD FILE NO. EB-2008-0109

DATED June 20, 2008

UNION GAS LIMITED
Deferral Account, Market Transformation Incentive,
Capital Tax Deferral and Proposed CCA Amendment Amounts for Disposition
Year Ending December 31, 2007
(\$000's)

Line No.	Account Number	Account Name	Balance *
<u>Deferral Account Balances</u>			
<u>Gas Supply Accounts:</u>			
<u>Joint Accounts:</u>			
1	179-108	Unabsorbed Demand Costs	(2,076)
<u>Northern and Eastern Operations Area:</u>			
2	179-89	Heating Value	<u>(1,573)</u>
3		Total Gas Supply Accounts (Line 1+ Line 2)	<u>(3,649)</u>
<u>Storage and Transportation Accounts:</u>			
4	179-69	Transportation and Exchange Services	(4,694)
5	179-70	Short Term Storage and Balancing Services	(1,383)
6	179-72	Long-term Peak Storage	(2,247)
7	179-73	Other S&T Services	(149)
8	179-74	Other Direct Purchase Services	<u>818</u>
9		Total Storage and Transportation Accounts (Lines 4 through 8)	<u>(7,655)</u>
<u>Other:</u>			
10	179-26	Deferred Customer Rebates/Charges	-
11	179-75	Lost Revenue Adjustment Mechanism	(274)
12	179-102	Intra-period WACOG Changes	(796)
13	179-103	Unbundled Services Unauthorized Storage Overrun	-
14	179-111	Demand Side Management Variance Account	(883)
15	179-112	Gas Distribution Access Rule Costs	(570)
16	179-113	Late Payment Penalty Litigation	151
17	179-115	Shared Savings Mechanism Variance Account	6,909
18	179-117	Carbon Dioxide Offset Credits	<u>-</u>
19		Total Other Accounts (Lines 10 through 18)	<u>4,537</u>
20		Total Deferral Account Balances (Lines 3 + 9 + 19)	<u>(6,767)</u>
21		Market Transformation Incentive	512
22		Capital Tax Deferral	(1,854)
23		Proposed CCA Amendments	<u>(1,023)</u>
24		Amount for Recovery/(Refund) (Lines 20 to 23)	<u><u>(9,133)</u></u>

* Account balances include interest to June 30, 2008

APPENDIX G

TO SUPPLEMENTARY DECISION AND ORDER

RATE CHANGES

BOARD FILE NO. EB-2008-0109

DATED June 20, 2008

UNION GAS LIMITED
General Service Rates
Unit Rates for Prospective Recovery/(Refund): Delivery - 2007 Deferral Account Disposition

Line No.	Particulars	Rate Class	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 CCA Amendments (\$000's) (d)	Balance for Disposition (\$000's) (e) = (a+b+c+d)	2008 Forecast Volume (10 ³ m ³) (1) (f)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (g) = (e/f)*100
1	Small Volume General Service	01	(198)	-	(318)	(176)	(692)	347,322	(0.1993)
2	Large Volume General Service	10	(128)	-	(59)	(32)	(219)	155,740	(0.1409)
3	General Service	M1 / M2	493	512	(857)	(473)	(326)	1,543,048	(0.0211)

Notes:

(1) Forecast volume for the period July 1, 2008 to December 31, 2008.

UNION GAS LIMITED
General Service Rates

Unit Rates for Prospective Recovery/(Refund): Gas Supply Transportation - 2007 Deferral Account Disposition

Line No.	Particulars	Rate Class	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 CCA Amendments (\$000's) (d)	Balance for Disposition (\$000's) (e) = (a+b+c+d)	2008 Forecast Volume (10 ³ m ³) (1) (f)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (g) = (e/f)*100
1	Small Volume General Service	01	(1,815)	-	-	-	(1,815)	347,322	(0.5227)
2	Large Volume General Service	10	(581)	-	-	-	(581)	154,162	(0.3769)

Notes:

(1) Forecast volume for the period July 1, 2008 to December 31, 2008.

UNION GAS LIMITED
Unit Rates for Prospective Recovery/(Refund): Gas Supply Commodity - 2007 Deferral Account Disposition

Line No.	Particulars	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 CCA Amendments (\$000's) (d)	Balance for Disposition (\$000's) (e) = (a+b+c+d)	2008 Forecast Volume (10 ³ m ³) (1) (f)	Unit Rate for Prospective Recovery/(Refund) (cents/m ³) (g) = (e/f)*100
1	North Sales Service	(1,573)	-	-	-	(1,573)	249,568	(0.6303)
2	South Sales Service	390	-	-	-	390	895,479	0.0436

Notes:

(1) Forecast volume for the period July 1, 2008 to December 31, 2008.

UNION GAS LIMITED
Unit Rates for One-Time Adjustments - 2007 Deferral Account Disposition

Line No.	Particulars	Rate Class	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 CCA Amendments (\$000's) (d)	Total Balance (\$000's) (e) = (a+b+c+d)	2007 Actual Volume (10 ³ m ³) (f)	Unit Rate (cents/m ³) (g) = (e/f)*100
<u>Northern and Eastern Operations Area:</u>									
1	Medium Volume Firm Service (1)	20	(255)	-	(11)	(6)	(272)	160,882	(0.1693)
2	Medium Volume Firm Service (2)	20T	(432)	-	(20)	(11)	(463)	290,270	(0.1595)
3	Large Volume High Load Factor (2)	100T	(36)	-	(40)	(22)	(98)	2,015,431	(0.0049)
4	Wholesale Service	77	-	-	(0)	(0)	(0)	92	(0.0917)
5	Large Volume Interruptible	25	-	-	(14)	(8)	(21)	424,368	(0.0050)
<u>Southern Operations Area:</u>									
6	Firm Com/Ind Contract	M4	(782)	-	(30)	(17)	(828)	519,771	(0.1594)
7	Interruptible Com/Ind Contract	M5	470	-	(18)	(10)	441	504,405	0.0875
8	Special Large Volume Contract	M7	102	-	(19)	(10)	73	583,977	0.0124
9	Large Wholesale	M9	(17)	-	(2)	(1)	(19)	20,205	(0.0950)
10	Small Wholesale	M10	(2)	-	(0)	(0)	(2)	133	(1.2979)
11	Contract Carriage Service	T1	1,086	-	(92)	(51)	943	3,831,155	0.0246
12	Contract Carriage- Wholesale	T3	(156)	-	(11)	(6)	(173)	276,098	(0.0627)

Notes:

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

UNION GAS LIMITED

Unit Rates for One-Time Adjustments: Gas Supply Transportation and Bundled Storage - 2007 Deferral Account Disposition

Line No.	Particulars	Rate Class	Billing Units	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 CCA Amendments (\$000's) (d)	Total Balance (\$000's) (e) = (a+b+c+d)	2007 Actual Demand (f)	Unit Demand Rate (g) = (e/f)*100	
	<u>Gas Supply Transportation (cents/m³)</u>										
1	Medium Volume Firm Service	20	10 ³ m ³	(70)	-	-	-	(70)	7,995	(0.8767)	
	<u>Bundled (T- Service) Storage (\$/GJ)</u>										
2	Medium Volume Firm Service	20T	GJ	(3)	-	-	-	(3)	15,960	(0.172)	
3	Large Volume High Load Factor	100T	GJ	(25)	-	-	-	(25)	146,100	(0.172)	

UNION GAS LIMITED
Summary of 2007 Deferral Account Disposition
Storage and Transportation Services

Line No.	Particulars (\$000's) (1)	Rate Class	2007 Deferral Balances (\$000's) (a)	2007 Market Transformation Incentive (\$000's) (b)	2007 Capital Tax Deferral (\$000's) (c)	2007 CCA Amendments (\$000's) (d)	Total Balance (\$000's) (e) = (a+b+c+d)
1	Storage and Transportation	M12	(3,186)	-	(361)	(199)	(3,747)
2	Local Production	M13	(7)	-	(0)	(0)	(7)
3	Short-Term Cross Franchise	C1	(35)	-	(1)	(1)	(37)
4	Storage Transportation Service	M16	(5)	-	(0)	(0)	(6)

Note: (1) Exfranchise M12, M13, M16 and C1 customers based on specific amounts determined using approved deferral account allocation methodologies.