

DRAFT

UNION GAS LIMITED RATE ZONES

**Accounting Entries for
Parkway West Project Costs
Deferral Account No. 179-136**

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

Debit - Account No.179-136
Other Deferred Charges – Parkway West Project Costs

Credit - Account No. 579
Miscellaneous Operating Revenue

To record, as a debit (credit) in Deferral Account No. 179-136, ~~the utility tax timing amounts Union for the Parkway West Project as compared to the utility tax timing amounts~~~~the difference between the actual revenue requirement related to the costs for the Parkway West Project and the revenue requirement~~ included in rates as approved by the Board.

Debit - Account No.179-136
Other Deferred Charges – Parkway West Project Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-136, interest on the balance in Deferral Account No. 179-136. 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.

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UNION GAS LIMITED RATE ZONES

**Accounting Entries for
Brantford-Kirkwall/Parkway D Project Costs
Deferral Account No. 179-137**

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

Debit - Account No.179-137
Other Deferred Charges – Brantford-Kirkwall/Parkway D Project Costs

Credit - Account No. 579
Miscellaneous Operating Revenue

To record, as a debit (credit) in Deferral Account No. 179-137, ~~the utility tax timing amounts for the Brantford-Kirkwall/Parkway D Project as compared to the utility tax timing amounts~~~~the difference between the actual revenue requirement related to the costs for the Brantford Kirkwall/Parkway D Project and the revenue requirement~~ included in rates as approved by the Board.

Debit - Account No.179-137
Other Deferred Charges – Brantford-Kirkwall/Parkway D Project Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-137, interest on the balance in Deferral Account No. 179-137. 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.

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**Accounting Entries for
Lobo C Compressor/Hamilton-Milton Pipeline Project Costs
Deferral Account No. 179-142**

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

Debit - Account No.179-142
Other Deferred Charges – Lobo C Compressor/Hamilton-Milton Pipeline Project Costs

Credit - Account No. 579
Miscellaneous Operating Revenue

To record, as a debit (credit) in Deferral Account No. 179-142, ~~the utility tax timing amounts for the Lobo C Compressor/Hamilton Milton Pipeline Project as compared to the utility tax timing amounts~~~~the difference between the actual revenue requirement related to the costs for the Lobo C Compressor/Hamilton Milton Pipeline Project and the revenue requirement~~ included in rates as approved by the Board.

Debit - Account No.179-142
Other Deferred Charges – Lobo C Compressor/Hamilton-Milton Pipeline Project Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-142, interest on the balance in Deferral Account No. 179-142. 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.

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**Accounting Entries for
Lobo D/Bright C/Dawn H Compressor Project Costs
Deferral Account No. 179-144**

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

Debit - Account No.179-144
Other Deferred Charges – Lobo D/Bright C/Dawn H Compressor Project Costs

Credit - Account No. 579
Miscellaneous Operating Revenue

To record, as a debit (credit) in Deferral Account No. 179-144, ~~the utility tax timing amounts for the Lobo D/Bright C/Dawn H Compressor Project as compared to the utility tax timing amounts~~~~the difference between the actual revenue requirement related to the costs for the Lobo D/Bright C/Dawn H Compressor Project and the revenue requirement~~ included in rates as approved by the Board.

Debit - Account No.179-144
Other Deferred Charges – Lobo D/Bright C/Dawn H Compressor Project Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-144, interest on the balance in Deferral Account No. 179-144. 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.

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UNION GAS LIMITED RATE ZONES

**Accounting Entries for
Burlington-Oakville Project Costs
Deferral Account No. 179-149**

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

Debit - Account No.179-149
Other Deferred Charges – Burlington-Oakville Project Costs

Credit - Account No. 579
Miscellaneous Operating Revenue

To record, as a debit (credit) in Deferral Account No. 179-149, ~~the utility tax timing amounts for the Burlington-Oakville Project as compared to the utility tax timing amounts~~~~the difference between the actual revenue requirement related to the costs for the Burlington-Oakville Project and the revenue requirement~~ included in rates as approved by the Board.

Debit - Account No.179-149
Other Deferred Charges – Burlington-Oakville Project Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-149, interest on the balance in Deferral Account No. 179-149. 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.

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UNION GAS LIMITED RATE ZONES

**Accounting Entries for
Panhandle Reinforcement Project Costs
Deferral Account No. 179-156**

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

Debit - Account No.179-156
Other Deferred Charges – Panhandle Reinforcement Project Costs

Credit - Account No. 579
Miscellaneous Operating Revenue

To record, as a debit (credit) in Deferral Account No. 179-156, ~~the utility tax timing amounts for the Panhandle Reinforcement Project as compared to the utility tax timing amounts~~~~the difference between the actual net delivery revenue requirement related to the costs for the Panhandle Reinforcement Project and the net delivery revenue requirement~~ included in rates as approved by the Board.

Debit - Account No.179-156
Other Deferred Charges – Panhandle Reinforcement Project Costs

Credit - Account No. 323
Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-156, interest on the balance in Deferral Account No. 179-156. 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.