

DEFERRAL AND VARIANCE ACCOUNT  
ACTUAL AND FORECAST BALANCES

1. The evidence found at page 2 of this schedule (Exhibit Q2-2, Tab 2, Schedule 2, page 2) provides the February 28, 2017 actual and December 31, 2017 projected deferral and variance account balances.
2. Due to the timing requirements of this filing, these are the most recent actual balances which can be provided.

ENBRIDGE GAS DISTRIBUTION INC.  
DEFERRAL & VARIANCE ACCOUNT  
ACTUAL & FORECAST BALANCES

Line No.	Account Description	Account Acronym	Actual at February 28, 2017		Forecast at December 31, 2017	
			Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)
<u>Non Commodity Related Accounts</u>						
1.	Demand Side Management V/A	2016 DSMVA	(704.0)	(1.3)	(704.0)	(7.3)
2.	Demand Side Management V/A	2015 DSMVA	825.5	12.7	-	-
3.	Lost Revenue Adjustment Mechanism	2015 LRAM	(72.3)	(0.1)	-	-
4.	Demand Side Management Incentive D/A	2015 DSMIDA	6,068.6	16.7	-	-
5.	Deferred Rebate Account	2016 DRA	7,712.2	55.5	-	-
6.	Manufactured Gas Plant D/A	2017 MGPDA	570.2	40.6	570.2	45.6
7.	Average Use True-Up V/A	2016 AUTUVA	13,152.5	24.1	-	-
8.	Earnings Sharing Mechanism Deferral Account	2016 ESMDA	(3,200.0)	(5.9)	-	-
9.	Customer Care CIS Rate Smoothing D/A	2017 CCCISRSDA	(464.2)	(0.3)	(2,785.3)	(14.1)
10.	Customer Care CIS Rate Smoothing D/A	2016 CCCISRSDA	(779.9)	(7.2)	(779.9)	(3.0)
11.	Customer Care CIS Rate Smoothing D/A	2015 CCCISRSDA	1,124.2	6.9	1,124.2	4.2
12.	Customer Care CIS Rate Smoothing D/A	2014 CCCISRSDA	2,927.0	17.9	2,927.0	10.8
13.	Customer Care CIS Rate Smoothing D/A	2013 CCCISRSDA	4,634.9	28.4	4,634.9	17.1
14.	Transition Impact of Accounting Changes D/A	2017 TIACDA	70,972.8	-	66,537.0	-
15.	Post-Retirement True-Up V/A	2017 PTUVA	-	-	(4,036.4)	-
16.	Post-Retirement True-Up V/A	2016 PTUVA	(9,660.7)	(17.7)	-	-
17.	Constant Dollar Net Salvage Adjustment D/A	2017 CDNSADA	32,662.7	-	32,662.7	-
18.	Credit Final Bill D/A	2016 CFBDA	(1,524.4)	(2.8)	-	-
19.	GTA Incremental Transmission Capital Rev. Req. D/A	2016 GTAITCRRDA	4,281.4	25.7	-	-
20.	Greenhouse Gas Emissions Impact D/A	2017 GGEIDA	262.7	0.1	2,917.1	13.4
21.	Greenhouse Gas Emissions Impact D/A	2016 GGEIDA	939.8	6.1	-	-
22.	Rate 332 D/A	2016 R332DA	(1,651.6)	(3.5)	-	-
23.	OEB Cost Assessment V/A	2017 OEBCAVA	642.7	0.6	2,570.8	15.6
24.	OEB Cost Assessment V/A	2016 OEBCAVA	1,928.0	3.5	-	-
25.	Total non commodity Related Accounts		130,648.1	200.0	105,638.3	82.3
<u>Commodity Related Accounts</u>						
26.	Purchased Gas V/A	2017 PGVA	64,351.1	230.1	-	- *
27.	Transactional Services D/A	2016 TSDA	(4,036.3)	(9.1)	-	-
28.	Unaccounted for Gas V/A	2016 UAFVA	7,921.4	19.6	-	-
29.	Storage and Transportation D/A	2017 S&TDA	3,600.8	-	13,710.6	75.3
30.	Storage and Transportation D/A	2016 S&TDA	9,618.3	68.2	-	-
31.	Unabsorbed Demand Cost D/A	2016 UDCDA	282.8	0.8	-	-
32.	Total commodity related accounts		81,738.1	309.6	13,710.6	75.3
33.	Total Deferral and Variance Accounts		212,386.2	509.6	119,348.9	157.6

\* As a result of the adoption of the PGVA disposition methodology approved in the EB-2008-0106 proceeding, a projected December 31st balance is no longer required or meaningful.

Witness: R. Small