

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, 2018 actual and December 31, 2018 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.

Witness: R. Small

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

Line No.	Account Description	Account Acronym	Col. 1		Col. 2		Col. 3		Col. 4	
			Actual at February 28, 2018		Forecast at December 31, 2018					
			Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)	Principal (\$000's)	Interest (\$000's)
<u>Non Commodity Related Accounts</u>										
1.	Demand Side Management V/A	2017 DSMVA	(1,277.1)	(3.2)	(1,277.1)	(19.2)				
2.	Demand Side Management V/A	2016 DSMVA	(704.0)	(10.2)	(704.0)	(19.2)				
3.	Demand Side Management V/A	2015 DSMVA	825.5	23.1	-	-				
4.	Lost Revenue Adjustment Mechanism	2016 LRAM	(100.0)	(0.3)	(100.0)	(1.3)				
5.	Lost Revenue Adjustment Mechanism	2015 LRAM	(72.3)	(1.0)	-	-				
6.	Demand Side Management Incentive D/A	2016 DSMDA	2,893.5	10.9	2,893.5	46.9				
7.	Demand Side Management Incentive D/A	2015 DSMDA	6,068.6	93.6	-	-				
8.	Deferred Rebate Account	2017 DRA	1,833.2	28.6	-	-				
9.	Manufactured Gas Plant D/A	2017 MGPD	604.6	48.1	604.6	56.1				
10.	Electric Program Earnings Sharing D/A	2017 EPESDA	(680.2)	(1.7)	-	-				
11.	Average Use True-Up V/A	2017 AUTUVA	(4,035.7)	(10.1)	-	-				
12.	Earnings Sharing Mechanism Deferral Account	2017 ESMDA	(23,700.0)	(59.3)	-	-				
13.	Customer Care CIS Rate Smoothing D/A	2018 CCCISRSDA	(833.9)	(0.5)	(5,002.9)	(34.3)				
14.	Customer Care CIS Rate Smoothing D/A	2017 CCCISRSDA	(2,785.3)	(25.6)	(2,785.3)	(10.5)				
15.	Customer Care CIS Rate Smoothing D/A	2016 CCCISRSDA	(779.9)	(4.8)	(779.9)	(3.0)				
16.	Customer Care CIS Rate Smoothing D/A	2015 CCCISRSDA	1,124.2	6.9	1,124.2	4.2				
17.	Customer Care CIS Rate Smoothing D/A	2014 CCCISRSDA	2,927.0	17.9	2,927.0	10.8				
18.	Customer Care CIS Rate Smoothing D/A	2013 CCCISRSDA	4,634.9	28.4	4,634.9	17.1				
19.	Transition Impact of Accounting Changes D/A	2018 TIACDA	66,537.0	-	62,101.2	-				
20.	Post-Retirement True-Up V/A	2017 PTUVA	-	-	1,000.0	-				
21.	Post-Retirement True-Up V/A	2016 PTUVA	(4,299.2)	(28.2)	-	-				
22.	Constant Dollar Net Salvage Adjustment D/A	2017 CDNSADA	28,175.0	-	-	-				
23.	Greenhouse Gas Emissions Impact D/A	2018 GGEIDA	246.3	-	5,251.0	31.4				
24.	Greenhouse Gas Emissions Impact D/A	2017 GGEIDA	2,176.1	18.1	2,176.1	45.1				
25.	Greenhouse Gas Emissions Impact D/A	2016 GGEIDA	939.8	18.0	-	-				
26.	OEB Cost Assessment V/A	2018 OEBCAVA	620.2	0.8	2,480.8	20.3				
27.	OEB Cost Assessment V/A	2017 OEBCAVA	2,649.9	23.5	-	-				
28.	Greenhouse Gas Emissions Compliance Oblig. - Cust. Rel. V/A	2018 GGECOCRVA	15,027.2	11.2	15,027.2	199.2 *				
29.	Greenhouse Gas Emissions Compliance Oblig. - Cust. Rel. V/A	2017 GGECOCRVA	11,471.8	105.7	11,471.8	248.7 *				
30.	Pension & OPEB Forecast Accrual vs Cash Payment Diff. V/A	2018 P&OPEBFAVACPDVA	-	(2.2)	-	(2.2)				
31.	Total non commodity Related Accounts		109,487.2	287.7	101,043.1	590.1				
<u>Commodity Related Accounts</u>										
32.	Purchased Gas V/A	2018 PGVA	51,697.7	261.9	-	- **				
33.	Transactional Services D/A	2017 TSDA	864.4	2.6	-	-				
34.	Unaccounted for Gas V/A	2017 UAFVA	(1,129.9)	(16.9)	-	-				
35.	Storage and Transportation D/A	2018 S&TDA	2,501.4	2.0	17,198.3	117.9				
36.	Storage and Transportation D/A	2017 S&TDA	22,654.8	180.6	-	-				
37.	Total commodity related accounts		76,588.4	430.2	17,198.3	117.9				
38.	Total Deferral and Variance Accounts		186,075.6	717.9	118,241.4	708.0				

* The balance recorded in the Greenhouse Gas Emissions Compliance Obligation - Customer-Related V/A reflects the variance in actual customer-related and facility-related obligation costs, and actual customer-related and facility-related obligation costs recovered in rates. In accordance with the EB-2016-0300 Decision and Rate Order, the balance will be segregated between the Greenhouse Gas Emissions Compliance Obligation - Customer-Related V/A and the Greenhouse Gas Emissions Compliance Obligation - Facility-Related V/A.

** 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