

SCHEDULE 3
2013 Budget Assumptions

2013 Budget Assumptions

The following assumptions were used by EGNB in the development of its 2013 Budget:

Budget Item	Assumption
Major Assumptions	
Cost of Capital	ROE of 10.9%, as approved by the Board in Cost of Capital proceeding (NBEUB 2010-003) 55/45 debt/equity ratio. Cost of debt maintained at Enbridge Inc. cost of borrowing plus 1%
Inflation	Cost of living increase of 2.2% applied to salaries only
Property, Plant & Equipment	
Computer Hardware	Detailed review of requirements, scheduled replacements and upgrades
Computer Software	Detailed review of requirements and upgrades
Tools and Work Equipment	Detailed review of requirements, scheduled replacements and improvements
Office Furniture and Equipment	Detailed review of requirements and scheduled equipment replacements
Transportation Equipment	Detailed review of requirements and scheduled replacements
Communications Equipment	Detailed review of requirements and scheduled replacements
Leasehold Improvements	Detailed review of requirements, scheduled replacements and improvements
Land	No incremental land acquisitions
Distribution Mains	Based on anticipated new mains to support attachments not on main in the communities currently served at forecast costs, with allowance for main relocations and sewer conflict resolution
Street Services	Based on anticipated attachments at forecast unit rates
Meters and Regulators	Based on anticipated attachments at forecast unit rates
Stations	Based on historic station costs and anticipated station(s)

Budget Item	Assumption
Accumulated Amortization	Based on Board approved amortization rates
Net Book Value	Cost less Accumulated Amortization
Construction Work in Progress	There will be the same value of work in progress open at the end of 2013 as there was at the beginning of 2013
Deferred Charges	
Deferred Development Costs - Net	Deferred Development Costs less amortization at Board approved rate. No additions.
Development O&M Capitalized Costs - Net	There are no new forecast additions to Development O&M in 2013. Net change to Development O&M resulting from amortization at Board approved rate
Regulatory Deferral	2011 Actual Year End balance which EGNB is seeking approval from the Board. The Regulatory Deferral Account has been excluded from rate base for purposes of calculating return in accordance with the 2012 legislative changes to the Gas Distribution Act, 1999.
Short Term Investments	Maritimes & Northeast Pipeline Firm Service Agreement security deposit remains constant
Non-Ratebase Assets	
Cash, & Short Term Investments	Estimated cash requirements based on an assessment of cash flow items
Accounts Receivable	30 days to receive cash for Distribution Revenue, Gas Sales and ABC, monthly forecast data relied upon
Inventory	No significant changes in level of inventory forecasted
Partners Equity	Assumed equity levels are forecasted to average approximately 45% for the year
Long-term Advances from Associates and Affiliates	Budget assumes outstanding promissory notes at the end of 2012 with no retirements and no new notes being issued
Non-Ratebase Liabilities	
Short Term Indebtedness	Estimated short term borrowing position at year end to manage cash flow

Budget Item	Assumption
Accounts Payable	30 days for payment on obligations related to: <ul style="list-style-type: none"> - 78% of O&M expenses excluding salary and benefits - property tax - firm service agreement - natural gas costs - installation and service activities 60 days for payment on obligations related to: <ul style="list-style-type: none"> - 22% of O&M expenses excluding salaries and benefits - 100% of salary and benefits - services, meters and stations - work in progress from property, plant and equipment - general plant
Long Term Deferred Post Employment Liabilities	Forecast year end balance for 2012 assumed to remain constant in 2013
Average Rate Base	Forecast timing of additions for 2013 and the exclusion of the Regulatory Deferral Account as part of the regulated assets
Capital Structure	Managing of debt/equity ratio to Board approved 55/45 structure during 2013

Budget Item	Assumption																																																																																																																
Operating Revenue																																																																																																																	
Cumulative Customers	Forecast consists of total forecast customers to the end of 2012 (based on April 2012 actual results and additions forecast for balance of 2012) plus additions forecast minus lost customers forecast for 2013, as shown below, based on a review of historic attachment rates and assessment of current market potential.																																																																																																																
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	<p>Methodology and Underlying Assumptions of the Net Lost Customer Process</p> <p>“Lost Customer”: A customer that is no longer consuming gas and has received a final bill.</p> <p>“Recovered Customer”: A “Lost Customer” that has been recovered and is now consuming gas.</p> <p>“Maintained Customer”: A customer with no change to their status within the specified period.</p> <p>Customer counts by class are reviewed on a monthly basis and are categorized as 1) New Attachment, 2) Maintained Customers, and 3) Lost Customers net of Recovered Customers.</p> <p>EGNB accounts for “Net Lost Customers” in budgets and forecasts, by adding together the Lost Customer forecast and Recovered Customer forecast.</p> <p>Both the Lost Customer forecast and the Recovered Customer forecast are determined using historical data averages by rate class.</p>																																																																																				
Throughput	<p>Existing Customers: The throughput forecast for existing customers is developed based on historic consumption for each customer, adjusted for normal weather.</p> <p>New Customers: The throughput for new customers is developed based on expected consumption for each customer that is forecasted to be attached based on a standard profile and the time of year that they are forecast to be attached. For new Industrial customers (CGS, ICGS, OPS), throughput forecast is based on specific customer information provided at time of customer signing.</p> <table border="1" data-bbox="562 1036 1923 1198"> <thead> <tr> <th>Regulated Rate Class</th> <th>Jan</th> <th>Feb</th> <th>Mar</th> <th>Apr</th> <th>May</th> <th>Jun</th> <th>Jul</th> <th>Aug</th> <th>Sep</th> <th>Oct</th> <th>Nov</th> <th>Dec</th> <th>Annual Volume</th> </tr> </thead> <tbody> <tr> <td>Small General (maps to residential electric)</td> <td>12</td> <td>10</td> <td>10</td> <td>6</td> <td>4</td> <td>3</td> <td>1</td> <td>1</td> <td>1</td> <td>3</td> <td>5</td> <td>8</td> <td>64</td> </tr> <tr> <td>Small General (maps to residential oil)</td> <td>14</td> <td>12</td> <td>11</td> <td>8</td> <td>5</td> <td>3</td> <td>2</td> <td>2</td> <td>2</td> <td>3</td> <td>6</td> <td>9</td> <td>75</td> </tr> <tr> <td>Small General (maps to small commercial)</td> <td>39</td> <td>36</td> <td>30</td> <td>15</td> <td>9</td> <td>6</td> <td>4</td> <td>4</td> <td>4</td> <td>6</td> <td>13</td> <td>23</td> <td>188</td> </tr> <tr> <td>Mid General</td> <td>116</td> <td>92</td> <td>86</td> <td>49</td> <td>43</td> <td>18</td> <td>18</td> <td>18</td> <td>18</td> <td>31</td> <td>49</td> <td>73</td> <td>612</td> </tr> <tr> <td>Large General</td> <td>580</td> <td>483</td> <td>451</td> <td>258</td> <td>225</td> <td>97</td> <td>97</td> <td>97</td> <td>97</td> <td>161</td> <td>258</td> <td>419</td> <td>3,220</td> </tr> </tbody> </table>	Regulated Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume	Small General (maps to residential electric)	12	10	10	6	4	3	1	1	1	3	5	8	64	Small General (maps to residential oil)	14	12	11	8	5	3	2	2	2	3	6	9	75	Small General (maps to small commercial)	39	36	30	15	9	6	4	4	4	6	13	23	188	Mid General	116	92	86	49	43	18	18	18	18	31	49	73	612	Large General	580	483	451	258	225	97	97	97	97	161	258	419	3,220
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Budget Item	Assumption
Rates	EGNB has used the distribution rates in accordance with the requirements prescribed in Bill 18 and the Regulation. The 2013 COS study indicates that the distribution rates for the Small General Service class far exceed the market based rates calculated for the SGSR and the SGSC therefore the SGSR market base rate has been used. The Cost of Service distribution rates using the 1.2:1 ratio have been used for all other regulated rate classes.
Distribution Revenue	Assumed throughput * assumed rates
ABC Revenue	Number of ABC and AB customers plus capture of new additions based on historic data times existing budget rates
Other Miscellaneous Revenue	0.2% interest on Maritimes & Northeast Pipeline Firm Service Agreement security deposit
Allowance for Funds Used During Construction	Based on 25% of CWIP eligible for allowance for funds used during construction (“AFUDC”) times the weighted average cost of capital (“WACC”)
Service and Inspection	
Revenue	Based on anticipated service work to be performed by EGNB
Cost of Goods Sold	Service cost of goods sold (“COGS”) based on the percentage of revenue from historic experience
Operating expenses	
Operating and Maintenance Expenses	Based on input by department managers for 2013

Budget Item	Assumption																																
Capitalized to Property, Plant and Equipment	<p>O&M budget capitalized based on the following percentage assumptions:</p> <table data-bbox="667 321 1283 857"> <thead> <tr> <th colspan="2" data-bbox="1192 321 1262 345">2013</th> </tr> </thead> <tbody> <tr> <td data-bbox="667 354 940 378">Corporate management</td> <td data-bbox="1192 354 1283 378">44.80%</td> </tr> <tr> <td data-bbox="667 386 951 410">Corporate administration</td> <td></td> </tr> <tr> <td data-bbox="667 418 884 443">Financial reporting</td> <td data-bbox="1192 418 1283 443">47.00%</td> </tr> <tr> <td data-bbox="667 451 926 475">Information technology</td> <td data-bbox="1192 451 1283 475">27.10%</td> </tr> <tr> <td data-bbox="667 483 793 508">Regulatory</td> <td data-bbox="1192 483 1283 508">0.00%</td> </tr> <tr> <td data-bbox="667 516 884 540">Sales & Marketing</td> <td></td> </tr> <tr> <td data-bbox="793 548 863 573"> Sales</td> <td data-bbox="1192 548 1283 573">37.50%</td> </tr> <tr> <td data-bbox="793 581 915 605"> Marketing</td> <td data-bbox="1192 581 1283 605">8.70%</td> </tr> <tr> <td data-bbox="793 613 915 638"> Incentives</td> <td data-bbox="1192 613 1283 638">96.80%</td> </tr> <tr> <td data-bbox="667 646 978 670">Distribution & maintenance</td> <td></td> </tr> <tr> <td data-bbox="793 678 926 703"> Operations</td> <td data-bbox="1192 678 1283 703">26.98%</td> </tr> <tr> <td data-bbox="793 711 1035 735"> Service & Inspection</td> <td data-bbox="1192 711 1283 735">43.00%</td> </tr> <tr> <td data-bbox="667 743 842 768">Customer care</td> <td data-bbox="1192 743 1283 768">0.80%</td> </tr> <tr> <td data-bbox="667 776 873 800">Human resources</td> <td data-bbox="1192 776 1283 800">32.90%</td> </tr> <tr> <td data-bbox="667 808 1125 833">Gas transportation and related activities</td> <td data-bbox="1192 808 1283 833">0.00%</td> </tr> </tbody> </table> <p data-bbox="562 898 1923 1003">In 2012, capitalization of industry development O&M expenses to Development O&M had been eliminated. Incentives, previously capitalized to Development O&M, are now being partially capitalized (96.80%) to Property, Plant & Equipment.</p>	2013		Corporate management	44.80%	Corporate administration		Financial reporting	47.00%	Information technology	27.10%	Regulatory	0.00%	Sales & Marketing		Sales	37.50%	Marketing	8.70%	Incentives	96.80%	Distribution & maintenance		Operations	26.98%	Service & Inspection	43.00%	Customer care	0.80%	Human resources	32.90%	Gas transportation and related activities	0.00%
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Financial reporting	47.00%																																
Information technology	27.10%																																
Regulatory	0.00%																																
Sales & Marketing																																	
Sales	37.50%																																
Marketing	8.70%																																
Incentives	96.80%																																
Distribution & maintenance																																	
Operations	26.98%																																
Service & Inspection	43.00%																																
Customer care	0.80%																																
Human resources	32.90%																																
Gas transportation and related activities	0.00%																																
Bad debt expense	0.4% of yearly Distribution Revenue, Installation Revenue, and Gas Sales Revenue																																
Amortization of Property, Plant and Equipment	Based on Board approved amortization rates																																
Municipal and Other Taxes	Existing tax rates applied to existing tax base plus additions																																

Budget Item	Assumption
Interest on Amounts Due to Associates & Affiliates and Other Interest	Based on actual and assumed interest rates for each promissory note associated with the long-term advances from associates and affiliates
Amortization of Deferred Development Costs	Based on Board approved amortization rate
Regulatory Deferral	No additions to the Regulatory Deferral account in 2013 as a result of the lack of clarity provided in the amendments to the Gas Distribution Act, 1999 regarding EGNB's ability to recover the deferral account.
Tax	Accumulated tax loss carry forward used in 2013
Regulated Return on Equity	Average rate base * return on equity * equity proportion of capital structure