

Schedule 7.2
Revenue Smoothing Mechanism

Review of 2013 Regulatory Financial Statements/2015 Rate Application

**Enbridge Gas New Brunswick
Revenue Smoothing Mechanism ("RSM") Example**

Small General Service	Rate Design
Customer Charge	\$18.00
Delivery Charge	\$4.8520

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2015 Sales allocation for COS Small General	112,935	98,151	84,121	53,183	29,391	14,006	13,819	13,279	13,380	32,376	62,033	93,006	619,681
2015 Customers allocation for COS Small General	8,238	8,243	8,248	8,253	8,251	8,264	8,263	8,265	8,264	8,266	8,295	8,295	Average 8,262
Monthly Average Use Small General	13.7090	11.9071	10.1990	6.4441	3.5621	1.6948	1.6724	1.6067	1.6190	3.9168	7.4784	11.2124	75.0030
RSM Calculation-SGS													
Customer Charge Revenue	\$148,284.00	\$148,374.00	\$148,464.00	\$148,554.00	\$148,518.00	\$148,752.00	\$148,734.00	\$148,770.00	\$148,752.00	\$148,788.00	\$149,310.00	\$149,310.00	
Delivery Revenue	\$547,959.92	\$476,226.78	\$408,156.33	\$258,045.87	\$142,603.19	\$67,957.41	\$67,051.70	\$64,431.62	\$64,917.59	\$157,090.28	\$300,985.94	\$451,267.41	
Total Revenue	\$696,243.92	\$624,600.78	\$556,620.33	\$406,599.87	\$291,121.19	\$216,709.41	\$215,785.70	\$213,201.62	\$213,669.59	\$305,878.28	\$450,295.94	\$600,577.41	\$4,791,304.04
Revenue per customer	\$84.52	\$75.77	\$67.49	\$49.27	\$35.28	\$26.22	\$26.11	\$25.80	\$25.86	\$37.00	\$54.29	\$72.40	
Actual GJs	114,655	97,648	84,121	56,542	29,250	14,070	13,845	13,279	13,360	33,105	61,650	94,600	626,125
Actual Customers	8,238	8,238	8,246	8,246	8,249	8,254	8,264	8,264	8,264	8,267	8,275	8,293	8,258
Actual Revenue per customer	\$85.53	\$75.52	\$67.50	\$51.28	\$35.21	\$26.29	\$26.13	\$25.80	\$25.84	\$37.43	\$54.19	\$73.35	
RSM													
Actual Revenue with RSM	\$704,590.06	\$622,162.10	\$556,619.09	\$422,895.78	\$290,439.00	\$217,019.64	\$215,909.94	\$213,199.71	\$213,574.72	\$309,413.46	\$448,435.80	\$608,309.20	\$4,822,568.50
Revenue Gain or Loss	\$8,346.14	-\$2,438.69	-\$1.24	\$16,295.91	-\$682.19	\$310.23	\$124.24	-\$1.91	-\$94.87	\$3,535.18	-\$1,860.14	\$7,731.79	\$5,871.66 Adjustments in next year
Monthly Adjustment	\$0.10	-\$0.05	\$0.00	\$1.16	-\$0.05	\$0.02	\$0.01	\$0.00	\$0.00	\$0.04	-\$0.02	\$0.08	
RSM Delivery charge for second succeeding month	\$4.75	\$4.90	\$4.85	\$3.69	\$4.90	\$4.83	\$4.84	\$4.85	\$4.85	\$4.81	\$4.87	\$4.77	