

**RP-1999-0031
SUPPLEMENT TO AGREEMENT AMONG INTERESTED PARTIES**

This document contains a comprehensive list of the evidence references that relate to each of the issues where an agreement was reached as part of the Alternative Dispute Resolution Agreement, dated November 15, 1999.

A. GENERAL

A.1 Budget Process

A/T10/S1 - Budget Process
A/T10/S2 - Economic Feasibility Procedure and Policy
I/T1/S9 - Board Staff Interrogatory

A.2 Affiliate Relationships

(a) Affiliate Relationships Code for Gas Utilities Exemptions

A/T6/S2 - Corporate Organization Chart for Related Party Transactions
Application for an Order exempting NRG from certain provisions of the Affiliate Relationships Code for Gas Utilities dated August 25, 1999
I/T1/S82 - Board Staff Supplementary Interrogatory
I/T2/S23 - HVAC Coalition Interrogatory
I/T2/S24 - HVAC Coalition Interrogatory

(b) Transactions

A/T6/S2 - Corporate Organization Chart for Related Party Transactions
A/T6/S3/Upd - Affiliate Transactions

A.3 Status of Board Directives

A/T7/S1/Upd - Status Report on Ontario Energy Board Directions and/or Recommendations

A.4 Filing of Audited Fiscal 1998 Financial Statements

A/T9/S1 - Audited Financial Statements - 1998
I/T1/S8 - Board Staff Interrogatory

A.5 Actual vs. Board Approved Financial Data

See Issues B.1, B.2 and B.3 below

A.6 DSM Status

A/T7/S1/p14-20 - Status Report on Ontario Energy Board Directions and/or Recommendations
D3/T3/S2/Upd - Operating and Maintenance Expense - 2000 Test Year vs. 1999 Bridge Year

A.7 PBR and Unbundling Plans

No evidence filed.

B. RATE BASE

B.1 Fiscal 1998 Capital Budgets Compared to Board Approved

B1/T2/S1/Upd/p3 - Capital Expenditures
B5/T2/S3/Upd - Utility Capital Expenditures - 1998 Actual vs. EBRO 496 Board Approved
I/T1/S13 - Board Staff Interrogatory
I/T1/S14 - Board Staff Interrogatory

B.2 Reconciliation of Fiscal 1998 Rate Base with Board Approved

B1/T1/S1/Upd/p3 - Rate Base
B5/T1/S3/Upd - Summary of Utility Rate Base - 1998 Actual vs. EBRO 496 Board Approved

B.3 Proposed Fiscal 2000 Capital Budget

B2/T2/S1/Upd - Capital Expenditures
B3/T2/S1/Upd - Utility Capital Expenditures - 2000 Test Year
B3/T2/S2/Upd - Utility Capital Expenditures - 2000 Test Year vs. 1999 Bridge Year
B3/T2/S3/Upd - Financial Tests - 2000 Test Year
B3/T2/S4/Upd - Capital Projects - 2000 Test Year
B3/T2/S5/Upd - Aggregate Cost/Benefit Ratio of Main Additions - 2000 Teat Year
I/T1/S12 - Board Staff Interrogatory
I/T1/S16 - Board Staff Interrogatory
I/T1/S17 - Board Staff Interrogatory
I/T1/S18 - Board Staff Interrogatory
I/T1/S19 - Board Staff Interrogatory
I/T1/S21 - Board Staff Interrogatory
I/T1/S84 - Board Staff Supplementary Interrogatory
I/T1/S86 - Board Staff Supplementary Interrogatory
I/T1/S87 - Board Staff Supplementary Interrogatory

B.4 Fiscal 1999 and Fiscal 2000 Rate Base

B1/T1/S1/Upd - Rate Base

B3/T1/S1/Upd - Summary of Utility Rate Base - 2000 Test Year

B3/T1/S2/Upd - Summary of Utility Rate Base - 2000 Test Year vs. 1999 Bridge Year

B4/T1/S1/Upd - Summary of Utility Rate Base - 1999 Bridge Year

B4/T1/S2/Upd - Summary of Utility Rate Base - 1999 Bridge Year vs. 1998 Actual

B4/T1/S3/Upd - Summary of Utility Rate Base - 1999 Bridge Year vs. EBRO 496 Board
Approved

I/T1/S15 - Board Staff Interrogatory

I/T1/S20 - Board Staff Interrogatory

I/T1/S75 - Board Staff Supplementary Interrogatory

I/T1/S85 - Board Staff Supplementary Interrogatory

C. OPERATING REVENUE

C.1 Forecasting Methodology for Rate 1 Industrial Customers

A/T7/S1/p3 - Status Report on Ontario Energy Board Directions and/or Recommendations

C2/T1/S1 - Gas Throughput Forecasting Equations

C2/T1/S2 - Forecasting Methodology for Rate 1 Industrial Customers

C.2 Customer Attachments - Forecast Fiscal 1999 and 2000

C1/T2/S1/Upd - Forecast Assumptions

C3/T2/S2/Upd - Customers by Rate Class - 2000 Test Year vs. 1999 Bridge Year

C4/T2/S2/Upd - Customers by Rate Class - 1999 Bridge Year vs. 1998 Actual

C4/T2/S3/Upd - Customers by Rate Class - 1999 Bridge Year vs. EBRO 496 Board Approved

I/T1/S88 - Board Staff Supplementary Interrogatory

C.3 Volume Forecast

C1/T1/S2/Upd - Throughput Sales

C1/T2/S1/Upd - Forecast Assumptions

C3/T2/S1/Upd - Summary of Gas Sales and Transportation - 2000 Test Year

C3/T2/S3/Upd - Gas Sales and Transportation Volume - 2000 Test Year vs. 1999 Bridge Year

C3/T2/S4/Upd - Monthly Throughput Data - 2000 Test Year Customers, Volumes, Revenues

C3/T2/S5/Upd - Average Gas Consumption Per Customer - 2000 Test Year

I/T1/S27 - Board Staff Interrogatory

I/T1/S28 - Board Staff Interrogatory

I/T1/S29 - Board Staff Interrogatory

C.4 Gas Sales Revenue

C1/T1/S1/Upd - Operating Revenue

C3/T2/S1/Upd - Summary of Gas Sales and Transportation - 2000 Test Year

C3/T2/S4/Upd - Monthly Throughput Data - 2000 Test Year Customers, Volumes, Revenues

D. COST OF SERVICE

D.1 Gas Costs - Gas Supply Portfolio

D1/T2/S1/Upd - Gas Costs

D3/T2/S1/Upd - Cost of Gas - 2000 Test Year

I/T1/S33 - Board Staff Interrogatory

I/T1/S34 - Board Staff Interrogatory

I/T1/S89 - Board Staff Supplementary Interrogatory

Gas Costs - Forecast of Unaccounted for Gas

D1/T2/S2/Upd - Unaccounted for Gas

D3/T2/S2/Upd - Unaccounted for Gas Levels - Actual 1982 - 1998 & Forecast 1999-2000

D.2 Operation and Maintenance Expense - Explanations of Significant Variances and Major Cost Drivers

D1/T3/S1/Upd - Operating and Maintenance Costs

D1/T3/S2/Upd - Regulatory Costs

D3/T3/S1/Upd - Operating and Maintenance Expense - 2000 Test Year

D3/T3/S2/Upd - Operating and Maintenance Expense - 2000 Test Year vs. 1999 Bridge Year

D3/T3/S3/Upd - Regulatory Expenses - 2000 Test Year

I/T1/S35 - Board Staff Interrogatory

I/T1/S36 - Board Staff Interrogatory

I/T1/S37 - Board Staff Interrogatory

I/T1/S38 - Board Staff Interrogatory

I/T1/S39 - Board Staff Interrogatory

I/T1/S40 - Board Staff Interrogatory

I/T1/S41 - Board Staff Interrogatory

I/T1/S42 - Board Staff Interrogatory

I/T1/S43 - Board Staff Interrogatory

I/T1/S44 - Board Staff Interrogatory

I/T1/S45 - Board Staff Interrogatory

I/T1/S46 - Board Staff Interrogatory

I/T1/S90 - Board Staff Supplementary Interrogatory

D.3 Depreciation Expense - Increases in Depreciation

D1/T4/S1/Upd - Depreciation

D3/T4/S1/Upd - Depreciation Expense - 2000 Test Year

D3/T4/S2/Upd - Depreciation Expense - 2000 Test Year vs. 1999 Bridge Year

D.4 Property and Capital Tax - Increases in Property and Provincial Capital Taxes

D1/T5/S1/Upd - Property and Capital Taxes

D3/T5/S1/Upd - Property and Capital Taxes - 2000 Test Year

D3/T5/S2/Upd - Property and Capital Taxes - 2000 Test Year vs. 1999 Bridge Year

I/T1/S47 - Board Staff Interrogatory

I/T1/S48 - Board Staff Interrogatory

I/T1/S49 - Board Staff Interrogatory

I/T1/S50 - Board Staff Interrogatory

D.5 Income Taxes

D1/T6/S1/Upd - Income Taxes

D3/T6/S1/Upd & Corrected - Income Taxes Payable - 2000 Test Year

D3/T6/S2/Upd & Corrected - Income Taxes Payable - 2000 Test Year vs. 1999 Bridge Year

I/T1/S51 - Board Staff Interrogatory

D.6 Deferral Accounts

D1/T7/S1/Upd - Deferral Accounts

D3/T7/S1/Upd - Non-Gas Supply Related Deferral Accounts - 2000 Test Year

D4/T2/S3/Upd - PGCVA Calculation - 1999 Bridge Year

D4/T2/S4/Upd - PGTVA Calculation - 1999 Bridge Year

D4/T7/S1/Upd - Non-Gas Supply Related Deferral Accounts - 1999 Bridge Year

D5/T2/S3 - PGCVA Calculation - 1998 Actual

D5/T2/S4 - PGTVA Calculation - 1999 Actual

D5/T7/S1 - Non-Gas Supply Related Deferral Accounts - 1998 Actual

E. COST OF CAPITAL

E.1 Capital Structure - Forecast Debt Level Increases, Ratio of Debt to Equity Financing, and Business Risk

E1/T1/S1/Upd - Capital Structure

E3/T1/S1/Upd - Capital Structure - Cost of Capital - 2000 Test year

I/T1/S91 - Board Staff Supplementary Interrogatory

E.2 Cost of Debt

E1/T1/S2/Upd - Cost of Debt
E3/T1/S3/Upd - Cost of Debt - Summary Schedule - 2000 Test Year
E3/T1/S4/Upd - Cost of Long-Term Debt - Average of Monthly Averages - 2000 Test Year
E3/T1/S5/Upd - cost of Short-Term Debt - Average of Monthly Averages - 2000 Test Year
I/T1/S52 - Board Staff Interrogatory
I/T1/S53 - Board Staff Interrogatory
I/T1/S54 - Board Staff Interrogatory
I/T1/S55 - Board Staff Interrogatory
I/T1/S56 - Board Staff Interrogatory
I/T1/S57 - Board Staff Interrogatory
I/T1/S58 - Board Staff Interrogatory
I/T1/S59 - Board Staff Interrogatory
I/T1/S60 - Board Staff Interrogatory
I/T1/S92 - Board Staff Supplementary Interrogatory

E.3 Cost of Equity - Derivation of Proposed Rate of Return on Common Equity for Fiscal 2000

E1/T1/S3 - Cost of Equity
E3/T1/S1/Upd - Capital Structure - Cost of Capital - 2000 Test Year
I/T1/S61 - Board Staff Interrogatory

F. RATE OF RETURN

F1/T1/S1/Upd - Revenue (Deficiency)/Sufficiency
F3/T1/S1/Upd & Corrected - Calculation of Revenue (Deficiency)/Sufficiency - 2000 Test Year

G. COST ALLOCATION

G.1 Proposed Changes to the Cost Allocation including:

Functionalization of Gas Supply Costs

G2/T1/S1/p1-2 - Cost Allocation Changes/Updates
G3/T2/S1/Upd - Proposed Methodology - 2000 Test Year
I/T1/S63 - Board Staff Interrogatory

Calculation of Non-Coincident Peak Demand Allocator

G2/T2/S1/p3-4 & Appendix B- Cost Allocation Changes/Updates
G3/T2/S1/Upd - Proposed Methodology - 2000 Test Year

Zero Intercept Study Regarding Mains Cost Allocation

G2/T1/S1/p4-5 - Cost Allocation Changes/Updates

G3/T2/S1/Upd - Proposed Methodology - 2000 Test Year

H. RATE DESIGN

H.5 Direct Purchase Administration Fee

H1/T1/S2 - Direct Purchase Administration Fee