

REFERENCE:

Centra Appendix 4 – Cost-of-Service Study Model

PREAMBLE TO IR (IF ANY):

IGU requires a method to follow the quantitative mathematical calculations and cost allocation that Centra proposes to apply, and the attendant implications as compared to the previous Centra COSS methodology. Recognizing the focus on methodology rather than results, IGU seeks information that is illustrative rather than precise.

QUESTION:

Please provide an active and fully linked Excel model of the Cost-of-Service study under both (i) the existing approved methodology, and (ii) the proposed methodology. IGU understands that populating this model with actual current data would require confidential information, which Centra has indicated it is not prepared to provide. As a result, IGU offers two alternative approaches for populating the model:

- a) Provide the active and fully linked Excel models populated with the input data for Test Year 2013/14 consistent with the compliance filing dated July 31, 2013. This Test Year data was treated an entirely non- confidential manner in the 2013-14 GRA, and all underlying data requested was disclosed publicly. As a result, it is hoped this model version can be completed without the need for confidential data
- b) Alternatively, provide a copy of the two active Excel Cost of Service models (existing and proposed) populated with the data approved in the 2019/20 GRA compliance filing, with the exception of data inputs which are confidential. For all such confidential data inputs, please replace the confidential figures with a “dummy” value that is fictional, but within the general order of magnitude of the variable in question (e.g., use any selected fictional value that is within +/- 50% of the actual value). Please ensure both models are populated with the same data.

In each case, please ensure the model shows the derivation of cost of service tied back to cost forecasts and to load/billing determinant forecasts which are built from primary input data.

- c) Please update IGU-Centra I-13(a-d) Attachment 1 from the 2019/20 GRA for each of the existing approved method and the proposed method.

RESPONSE:

Response to parts a) and b):

In accordance with the Public Utilities Board Rules of Practice and Procedure, Centra is unable and unwilling to provide a response to these Information Requests. Centra relies upon Rule 16(a) through (d). Centra submits that an electronic model of the cost of service study is not relevant or required to participate in this proceeding. In Order 36/22 the PUB found that there is no need for Interveners' additional comprehensive reviews of the existing COSS methodology and model. Focus should instead be upon the appropriate methodologies for Centra's specific circumstances. Centra submits IGU's request is inconsistent with the PUB's direction and will not contribute to the matters at issue, which is the appropriateness of the methodologies proposed by Atrium and Centra. It is apparent from the Preamble, IGU seeks to audit the existing cost of service study model through an analysis of the "quantitative mathematical calculations". It also appears that IGU is focusing upon "attendant implications" or customer class rate impacts, which the PUB expressly ruled out of scope for this proceeding in Order 36/22.

Pursuant to Rule 16(b), Centra further submits that the information requested in parts (a) and (b) cannot be provided with reasonable effort. Creation of two fully linked Excel models, reflecting both the existing methodology and the proposed methodology repopulated with historical information involves an extensive work effort. The alternative suggestion of replacing confidential information with artificial or "dummy" values equally requires substantial work effort to ensure that both the confidential information is protected and that the model continues to produce substantially similar results.

Furthermore, the information requested in both part (a) and (b) require the production of confidential information, including information related to customer specific information and information related to upstream and commodity costs.

c) Please see Attachment 1 to this response.

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
PRODUCTION - ENERGY: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	2,415									90.69%	8.67%	0.60%	0.04%
Structures & Improvements	482	153,021									90.69%	8.67%	0.60%	0.04%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-12									90.69%	8.67%	0.60%	0.04%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	155,424									90.69%	8.67%	0.60%	0.04%
Sub-total Plant-in-Service		155,424									90.69%	8.67%	0.60%	0.04%
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		155,424									90.69%	8.67%	0.60%	0.04%
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-125,870									90.69%	8.67%	0.60%	0.04%
Retirement Work in Progress		0												
Sub-total		-125,870									90.69%	8.67%	0.60%	0.04%
Plant Held For Future Use		0												
Total Accumulated Depreciation		-125,870									90.69%	8.67%	0.60%	0.04%
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		3,554,039									90.69%	8.67%	0.60%	0.04%
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		50,548									90.69%	8.67%	0.60%	0.04%
Investment in Site Restoration		0												
Total Other Rate Base		3,604,587									90.69%	8.67%	0.60%	0.04%
TOTAL RATE BASE		<u>3,634,142</u>									<u>90.69%</u>	<u>8.67%</u>	<u>0.60%</u>	<u>0.04%</u>

PIPELINE - DEMAND: CURRENT METHODOLOGY	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
F. GENERAL PLANT														
Land	480	2,338	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Structures & Improvements	482	148,147	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-11	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Sub-total Plant-in-Service		150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Retirement Work in Progress		0												
Sub-total		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		1,076,139	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		48,938	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Investment in Site Restoration		0												
Total Other Rate Base		1,125,077	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
TOTAL RATE BASE		<u>1,153,690</u>	<u>49.90%</u>	<u>38.15%</u>	<u>10.65%</u>	<u>0.02%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.12%</u>				

PIPELINE - ENERGY: CURRENT METHODOLOGY	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
F. GENERAL PLANT														
Land	480	27	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Structures & Improvements	482	1,721	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	0												
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Sub-total Plant-in-Service		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Retirement Work in Progress		0												
Sub-total		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		12,502	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		569	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in Site Restoration		0												
Total Other Rate Base		13,071	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
TOTAL RATE BASE		13,403	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
STORAGE - DEMAND: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	2,106	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Structures & Improvements	482	133,498	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-10	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Sub-total Plant-in-Service		135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Retirement Work in Progress		0												
Sub-total		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		628,998	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		44,099	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Investment in Site Restoration		0												
Total Other Rate Base		673,097	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
TOTAL RATE BASE		698,880	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
STORAGE - ENERGY: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	191	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Structures & Improvements	482	12,114	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-1	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Sub-total Plant-in-Service		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Retirement Work in Progress		0												
Sub-total		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		42,871	49.62%	37.48%	10.48%	0.01%	0.18%	0.00%	0.00%	2.23%				
Security Deposits		0												
Gas in Storage		33,138,755	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in DSM		0												
Investment in Regulatory Costs		4,002	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Investment in Site Restoration		0												
Total Other Rate Base		33,185,628	46.61%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
TOTAL RATE BASE		33,187,967	46.61%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
TRANSMISSION - DEMAND: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	4,444	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Other Intangible Plant	402	2,703,046	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Sub-total	401-402	2,707,490	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
B. PRODUCTION PLANT (Reserved)														
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	1,027,343	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Structures & Improvements	461	76,420	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Structures & Improvements - M&R	463	1,363,403	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Mains	465	155,008,042	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Measuring & Reg. Equipment	467	14,466,096	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Other Transmission Equipment	469													
Sub-total	460-469	171,941,305	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
E. DISTRIBUTION PLANT														
Land	470	0												
Computer Equipment - Hardware	471	0												
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	0												
Telemetry Equipment	477.1	0												
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	0												
F. GENERAL PLANT														
Land	480	12,683	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Structures & Improvements	482	803,765	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-61	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	42,760	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Tools & Work Equipment	486	43	17	13	4	0	2	6	0	0				
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	58,973	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Sub-total	480-490	918,163	37.15%	28.45%	9.99%	0.01%	7.84%	14.36%	1.30%	0.90%				
Sub-total Plant-in-Service		175,566,958	38.98%	29.84%	9.17%	0.01%	5.61%	14.74%	0.71%	0.94%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		175,566,958	38.98%	29.84%	9.17%	0.01%	5.61%	14.74%	0.71%	0.94%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-1,017,822	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		-41,198,626	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Distribution Plant		0												
General Plant		-715,134	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Retirement Work in Progress		0												
Sub-total		-42,931,581	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-42,931,581	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		-47,617,231	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Cash Working Capital		812,867	44.98%	29.10%	8.90%	0.01%	6.66%	10.52%	-0.74%	0.55%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		265,510	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%				
Investment in Site Restoration		319,148	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%				
Total Other Rate Base		-46,219,707	38.89%	29.87%	9.16%	0.01%	5.57%	14.81%	0.73%	0.95%				
TOTAL RATE BASE		<u>86,415,670</u>	<u>39.03%</u>	<u>29.84%</u>	<u>9.16%</u>	<u>0.01%</u>	<u>5.62%</u>	<u>14.70%</u>	<u>0.70%</u>	<u>0.94%</u>				

	Acct. Code	Total \$	SGS %	LGS %	HVF %	CO-OP %	ML %	SC %	PS %	INT %	PG %	FSP %	ISP %	FPO %
TRANSMISSION - CUSTOMER: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	8	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Structures & Improvements	482	486	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	0												
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	36	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total	480-490	529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total Plant-in-Service		529	203	146	47	0	39	15	29	51				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-9	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		-380	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Distribution Plant		0												
General Plant		-7	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Retirement Work in Progress		0												
Sub-total		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		1,253,630	57.28%	37.62%	3.21%	0.00%	1.23%	0.10%	0.20%	0.36%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		53,559,521	58.00%	38.00%	3.00%	0.00%	1.00%	0.00%	0.00%	0.00%				
Investment in Regulatory Costs		160	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Investment in Site Restoration		193	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Total Other Rate Base		54,813,504	57.98%	37.99%	3.00%	0.00%	1.01%	0.00%	0.00%	0.01%				
TOTAL RATE BASE		54,813,637	57.98%	37.99%	3.00%	0.00%	1.01%	0.00%	0.00%	0.01%				

	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
<u>DISTRIBUTION - DEMAND: CURRENT METHODOLOGY</u>														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	5,635	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Other Intangible Plant	402	3,427,420	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Sub-total	401-402	3,433,055	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
B. PRODUCTION PLANT														
(Reserved)	-	0												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	554,146	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Computer Equipment - Hardware	471	370,771	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Structures & Improvements	472	1,377,038	49.53%	37.87%	11.49%	0.00%	0.00%	0.00%	0.00%	1.11%				
Structures & Improvements: M & R	472.1	5,596,871	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%				
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	154,587,108	49.53%	37.87%	11.49%	0.00%	0.00%	0.00%	0.00%	1.11%				
Measuring & Reg. Equipment	477	50,169,633	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%				
Telemetry Equipment	477.1	5,363,336	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%				
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	218,018,903	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
F. GENERAL PLANT														
Land	480	21,323	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Structures & Improvements	482	1,351,376	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-103	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	47,171	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Tools & Work Equipment	486	48	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				

	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF %</u>	<u>CO-OP %</u>	<u>ML %</u>	<u>SC %</u>	<u>PS %</u>	<u>INT %</u>	<u>PG %</u>	<u>FSP %</u>	<u>ISP %</u>	<u>FPO %</u>
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	66,368	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Sub-total	480-490	1,486,184	47.67%	36.46%	11.08%	0.01%	3.69%	0.00%	0.00%	1.08%				
Sub-total Plant-in-Service		222,938,142	48.60%	37.16%	11.29%	0.00%	1.85%	0.00%	0.00%	1.10%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		222,938,142	48.60%	37.16%	11.29%	0.00%	1.85%	0.00%	0.00%	1.10%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-1,315,745	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-81,268,080	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
General Plant		-1,337,890	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
Retirement Work in Progress		0												
Sub-total		-83,921,716	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-83,921,716	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		-9,555,777	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Cash Working Capital		1,310,623	47.85%	36.59%	11.12%	0.01%	3.34%	0.00%	0.00%	1.09%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		446,404	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%				
Investment in Site Restoration		359,166	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%				
Total Other Rate Base		-7,439,584	48.80%	37.32%	11.33%	0.00%	1.45%	0.00%	0.00%	1.10%				
TOTAL RATE BASE		131,576,843	48.70%	37.24%	11.31%	0.00%	1.65%	0.00%	0.00%	1.10%				

	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
Sub-total		0												
Total Utility Plant		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-434,349	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-26,827,904	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
General Plant		-441,659	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
Retirement Work in Progress		0												
Sub-total		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
Plant Held For Future Use		0												
Total Accumulated Depreciation		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		586,618	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		236,049	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
Investment in Site Restoration		189,919	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
Total Other Rate Base		1,012,586	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	
TOTAL RATE BASE		52,931,533	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%			0.01%	

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%	
ONSITE - CUSTOMER: CURRENT METHODOLOGY															
I. GAS PLANT IN SERVICE															
A. INTANGIBLE PLANT															
Franchises & Consents	401	10,298	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Other Intangible Plant	402	6,263,645	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Sub-total	401-402	6,273,943	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
B. PRODUCTION PLANT															
(Reserved)	-	0													
Sub-total	420-424	0													
C. LOCAL STORAGE PLANT															
Land	440	0													
Structures & Improvements	442	0													
Sub-total	440-449	0													
D. TRANSMISSION PLANT															
Land	460	0													
Structures & Improvements	461	0													
Structures & Improvements - M&R	463	0													
Mains	465	0													
Measuring & Reg. Equipment	467	0													
Other Transmission Equipment	469	0													
Sub-total	460-469	0													
E. DISTRIBUTION PLANT															
Land	470	1,012,707	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Computer Equipment - Hardware	471	677,588	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Structures & Improvements	472	0													
Structures & Improvements: M & R	472.1	0													
Services	473	284,239,631	90.88%	8.67%	0.34%	0.00%	0.04%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	
Regulators	474	56,621,401	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	
Regulators & Meters Installations	474.1	0													
Mains	475	0													
Measuring & Reg. Equipment	477	2,113,687	0.00%	0.00%	0.00%	0.52%	0.00%	14.82%	84.66%	0.00%	0.00%	0.00%	0.00%	0.00%	
Telemetry Equipment	477.1	0													
Meters	478	46,179,936	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	
AMR/ERT Modules	479	7,586,806	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Other Distribution Equipment	-	0													
Sub-total	470-479	398,431,757	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
F. GENERAL PLANT															
Land	480	83,634	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%	
Structures & Improvements	482	5,300,325	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%	
Leasehold Improvements	482.1	0													
Office Furniture & Equipment	483	0													
Target Adjustments	483.1	0													
Computer Equipment: Software	483.2	0													
Computer System Development	483.3	0													
Transportation Equipment	484	-403	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%	
Vehicle Conversion Kits	484.1	0													
Heavy Work Equipment	485	78,409	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Tools & Work Equipment	486	80	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Rental Equipment: Conv. Bur.	487	0													
Deferred Ineligible Overhead	488	0													
Property, Plant & Equipment Gas Inventory	489	136,739	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%	
Sub-total	480-490	5,598,783	85.76%	10.83%	2.60%	0.00%	0.22%	0.02%	0.06%	0.46%	0.00%	0.00%	0.00%	0.03%	
Sub-total Plant-in-Service		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%	
G. ADDITIONS TO UTILITY PLANT															

Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
Construction Work in Progress	0												
Other Additions	0												
Sub-total	0												
Total Utility Plant	410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%
II. ACCUMULATED DEPRECIATION													
Intangible Plant	-2,358,574	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
Production Plant	0												
Local Storage Plant	0												
Transmission Plant	0												
Distribution Plant	-126,097,174	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
General Plant	-4,458,124	85.81%	10.76%	2.63%	0.00%	0.22%	0.02%	0.06%	0.47%	0.00%	0.00%	0.00%	0.03%
Retirement Work in Progress	0												
Sub-total	-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
Plant Held For Future Use	0												
Total Accumulated Depreciation	-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
III. OTHER RATE BASE													
Contributions in Aid of Construction	-4,440,204	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Cash Working Capital	4,240,718	82.05%	14.65%	2.45%	0.00%	0.21%	0.04%	0.14%	0.44%	0.00%	0.00%	0.00%	0.03%
Security Deposits	-900,000	86.03%	11.44%	1.95%	0.02%	0.16%	0.02%	0.04%	0.35%	0.00%	0.00%	0.00%	0.00%
Gas in Storage	0												
Investment in DSM	0												
Investment in Regulatory Costs	1,750,872	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Investment in Site Restoration	739,994	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Total Other Rate Base	1,391,380	81.07%	10.06%	7.63%	0.00%	0.62%	-0.09%	-0.74%	1.32%	0.00%	0.00%	0.00%	0.12%
TOTAL RATE BASE	<u>278,781,991</u>	<u>82.29%</u>	<u>16.19%</u>	<u>0.82%</u>	<u>0.00%</u>	<u>0.08%</u>	<u>0.07%</u>	<u>0.37%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
PRODUCTION - ENERGY:PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	2,415									90.69%	8.67%	0.60%	0.04%
Structures & Improvements	482	153,021									90.69%	8.67%	0.60%	0.04%
Leasehold Improvements	482.1	0									0.00%	0.00%	0.00%	0.00%
Office Furniture & Equipment	483	0									0.00%	0.00%	0.00%	0.00%
Target Adjustments	483.1	0									0.00%	0.00%	0.00%	0.00%
Computer Equipment: Software	483.2	0									0.00%	0.00%	0.00%	0.00%
Computer System Development	483.3	0									0.00%	0.00%	0.00%	0.00%
Transportation Equipment	484	-12									90.69%	8.67%	0.60%	0.04%
Vehicle Conversion Kits	484.1	0									0.00%	0.00%	0.00%	0.00%
Heavy Work Equipment	485	0									0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	0									0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0									0.00%	0.00%	0.00%	0.00%
Deferred Ineligible Overhead	488	0									0.00%	0.00%	0.00%	0.00%
Property, Plant & Equipment Gas Inventory	489	0									0.00%	0.00%	0.00%	0.00%
Sub-total	480-490	155,424									90.69%	8.67%	0.60%	0.04%
Sub-total Plant-in-Service		155,424									90.69%	8.67%	0.60%	0.04%
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		155,424									90.69%	8.67%	0.60%	0.04%
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-125,870									90.69%	8.67%	0.60%	0.04%
Retirement Work in Progress		0												
Sub-total		-125,870									90.69%	8.67%	0.60%	0.04%
Plant Held For Future Use		0												
Total Accumulated Depreciation		-125,870									90.69%	8.67%	0.60%	0.04%
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		3,554,039									90.69%	8.67%	0.60%	0.04%
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		50,548									90.69%	8.67%	0.60%	0.04%
Investment in Site Restoration		0												
Total Other Rate Base		3,604,587									90.69%	8.67%	0.60%	0.04%
TOTAL RATE BASE		<u>3,634,142</u>									<u>90.69%</u>	<u>8.67%</u>	<u>0.60%</u>	<u>0.04%</u>

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
PIPELINE - DEMAND:PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	2,338	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Structures & Improvements	482	148,147	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-11	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	150,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Sub-total Plant-in-Service		150,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		150,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-121,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Retirement Work in Progress		0												
Sub-total		-121,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-121,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		1,076,139	51.70%	38.82%	9.31%	0.02%	0.10%	0.00%	0.00%	0.05%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		48,938	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Investment in Site Restoration		0												
Total Other Rate Base		1,125,077	51.70%	38.82%	9.31%	0.02%	0.10%	0.00%	0.00%	0.05%				
TOTAL RATE BASE		1,153,690	51.70%	38.82%	9.31%	0.02%	0.10%	0.00%	0.00%	0.06%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
PIPELINE - ENERGY:PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	27	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Structures & Improvements	482	1,721	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	0												
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Sub-total Plant-in-Service		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Retirement Work in Progress		0												
Sub-total		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		12,502	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		569	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in Site Restoration		0												
Total Other Rate Base		13,071	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
TOTAL RATE BASE		13,403	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				

	Acct. Code	Total \$	SGS %	LGS %	HVF %	CO-OP %	ML %	SC %	PS %	INT %	PG %	FSP %	ISP %	FPO %
STORAGE - ENERGY:PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	191	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Structures & Improvements	482	12,114	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-1	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Sub-total Plant-in-Service		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Retirement Work in Progress		0												
Sub-total		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		42,871	49.62%	37.48%	10.48%	0.01%	0.18%	0.00%	0.00%	2.23%				
Security Deposits		0												
Gas in Storage		33,138,755	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
Investment in DSM		0												
Investment in Regulatory Costs		4,002	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%				
Investment in Site Restoration		0												
Total Other Rate Base		33,185,628	46.61%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				
TOTAL RATE BASE		33,187,967	46.61%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%				

	Acct. Cod	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
STORAGE - DEMAND:PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	2,106	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Structures & Improvements	482	133,498	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-10	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	0												
Sub-total	480-490	135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Sub-total Plant-in-Service		135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant	-109,811		51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Retirement Work in Progress		0												
Sub-total		-109,811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-109,811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital	628,998		51.96%	37.93%	8.47%	0.00%	0.10%	0.00%	0.00%	1.54%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs	44,099		51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Investment in Site Restoration		0												
Total Other Rate Base		673,097	51.96%	37.93%	8.47%	0.00%	0.10%	0.00%	0.00%	1.54%				
TOTAL RATE BASE		698,880	51.96%	37.93%	8.47%	0.00%	0.10%	0.00%	0.00%	1.54%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
TRANSMISSION - ENERGY:PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	8	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Structures & Improvements	482	486	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Leasehold Improvements	482.1													
Office Furniture & Equipment	483													
Target Adjustments	483.1													
Computer Equipment: Software	483.2													
Computer System Development	483.3													
Transportation Equipment	484													
Vehicle Conversion Kits	484.1													
Heavy Work Equipment	485													
Tools & Work Equipment	486													
Rental Equipment: Conv. Bur.	487													
Deferred Ineligible Overhead	488													
Property, Plant & Equipment Gas Inventory	489	36	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total	480-490	529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total Plant-in-Service		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress														
Other Additions														
Sub-total														
Total Utility Plant		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-9	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Production Plant														
Local Storage Plant														
Transmission Plant		-380	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Distribution Plant														
General Plant		-7	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Retirement Work in Progress														
Sub-total		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Plant Held For Future Use														
Total Accumulated Depreciation		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
III. OTHER RATE BASE														
Contributions in Aid of Construction														
Cash Working Capital		1,253,630	57.28%	37.62%	3.21%	0.00%	1.23%	0.10%	0.20%	0.36%				
Security Deposits														
Gas in Storage														
Investment in DSM		53,559,521	58.00%	38.00%	3.00%	0.00%	1.00%	0.00%	0.00%	0.00%				
Investment in Regulatory Costs		160	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Investment in Site Restoration		193	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Total Other Rate Base		54,813,504	57.98%	37.99%	3.00%	0.00%	1.01%	0.00%	0.00%	0.01%				
TOTAL RATE BASE		54,813,637	57.98%	37.99%	3.00%	0.00%	1.01%	0.00%	0.00%	0.01%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
TRANSMISSION - DEMAND-PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	4,444	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Other Intangible Plant	402	<u>2,703,046</u>	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Sub-total	401-402	2,707,490	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
B. PRODUCTION PLANT														
(Reserved)	-	0												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	1,027,343	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Structures & Improvements	461	76,420	47.71%	35.83%	9.16%	0.02%	4.39%	0.00%	0.73%	2.17%				
Structures & Improvements - M&R	463	1,363,403	0.26%	0.19%	0.05%	0.00%	0.02%	61.25%	38.22%	0.01%				
Mains	465	155,008,042	44.53%	33.44%	8.55%	0.02%	4.09%	2.45%	4.91%	2.02%				
Measuring & Reg. Equipment	467	14,466,096	47.71%	35.83%	9.16%	0.02%	4.39%	0.00%	0.73%	2.17%				
Other Transmission Equipment	469	0												
Sub-total	460-469	171,941,305	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
E. DISTRIBUTION PLANT														
Land	470	0												
Computer Equipment - Hardware	471	0												
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	0												
Telemetry Equipment	477.1	0												
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	0												
F. GENERAL PLANT														
Land	480	12,683	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Structures & Improvements	482	803,765	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-61	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	42,760	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Tools & Work Equipment	486	43	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	<u>58,973</u>	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Sub-total	480-490	918,163	40.91%	30.72%	9.11%	0.01%	6.27%	9.07%	2.05%	1.86%				

	<u>Acct. Code</u>	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u>	<u>FSP%</u>	<u>ISP%</u>	<u>FPO%</u>
Sub-total Plant-in-Service		175,566,958	44.43%	33.36%	8.54%	0.02%	4.10%	2.74%	4.80%	2.02%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		175,566,958	44.43%	33.36%	8.54%	0.02%	4.10%	2.74%	4.80%	2.02%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-1,017,822	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		-41,198,626	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Distribution Plant		0												
General Plant		-715,134	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Retirement Work in Progress		0												
Sub-total		-42,931,581	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-42,931,581	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		-47,617,231	45.68%	34.30%	8.77%	0.02%	4.20%	0.00%	4.95%	2.07%				
Cash Working Capital		812,867	41.89%	31.45%	8.94%	0.02%	5.64%	7.43%	2.73%	1.90%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		265,510	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%				
Investment in Site Restoration		319,148	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%				
Total Other Rate Base		-46,219,707	45.79%	34.38%	8.77%	0.02%	4.16%	-0.21%	5.01%	2.08%				
TOTAL RATE BASE		86,415,670	43.87%	32.94%	8.44%	0.02%	4.06%	4.08%	4.59%	1.99%				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
<u>DISTRIBUTION - DEMAND:PROPOSED METHODOLOGY</u>														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	5,635	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Other Intangible Plant	402	3,427,420	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Sub-total	401-402	3,433,055	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
B. PRODUCTION PLANT														
(Reserved)	-	0												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	554,146	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Computer Equipment - Hardware	471	370,771	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Structures & Improvements	472	1,377,038	50.29%	37.77%	9.66%	0.00%	0.00%	0.00%	0.00%	2.28%				
Structures & Improvements: M & R	472.1	5,596,871	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%				
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	154,587,108	50.29%	37.77%	9.66%	0.00%	0.00%	0.00%	0.00%	2.28%				
Measuring & Reg. Equipment	477	50,169,633	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%				
Telemetry Equipment	477.1	5,363,336	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%				
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	218,018,903	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
F. GENERAL PLANT														
Land	480	21,323	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Structures & Improvements	482	1,351,376	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-103	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	47,171	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Tools & Work Equipment	486	48	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	66,368	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Sub-total	480-490	1,486,184	49.03%	36.82%	9.42%	0.01%	2.50%	0.00%	0.00%	2.23%				

Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
Sub-total Plant-in-Service	222,938,142	49.66%	37.29%	9.54%	0.00%	1.25%	0.00%	0.00%	2.25%				
G. ADDITIONS TO UTILITY PLANT													
Construction Work in Progress	0												
Other Additions	0												
Sub-total	0												
Total Utility Plant	222,938,142	49.66%	37.29%	9.54%	0.00%	1.25%	0.00%	0.00%	2.25%				
II. ACCUMULATED DEPRECIATION													
Intangible Plant	-1,315,745	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
Production Plant	0												
Local Storage Plant	0												
Transmission Plant	0												
Distribution Plant	-81,268,080	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
General Plant	-1,337,890	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
Retirement Work in Progress	0												
Sub-total	-83,921,716	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
Plant Held For Future Use	0												
Total Accumulated Depreciation	-83,921,716	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%				
III. OTHER RATE BASE													
Contributions in Aid of Construction	-9,555,777	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Cash Working Capital	1,310,623	49.15%	36.91%	9.44%	0.01%	2.26%	0.00%	0.00%	2.23%				
Security Deposits	0												
Gas in Storage	0												
Investment in DSM	0												
Investment in Regulatory Costs	446,404	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%				
Investment in Site Restoration	359,166	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%				
Total Other Rate Base	-7,439,584	49.80%	37.39%	9.56%	0.00%	0.98%	0.00%	0.00%	2.26%				
TOTAL RATE BASE	<u>131,576,843</u>	<u>49.73%</u>	<u>37.34%</u>	<u>9.55%</u>	<u>0.00%</u>	<u>1.12%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>2.26%</u>				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
DISTRIBUTION - CUSTOMER PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	2,006	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Other Intangible Plant	402	1,220,289	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Sub-total	401-402	1,222,296	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
B. PRODUCTION PLANT														
(Reserved)	-	0												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	197,297	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Computer Equipment - Hardware	471	132,008	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	0												
Regulators	474	0												
Regulators & Meters Installations	474.1	0												
Mains	475	77,293,554	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Measuring & Reg. Equipment	477	0												
Telemetry Equipment	477.1	0												
Meters	478	0												
AMR/ERT Modules	479	0												
Other Distribution Equipment	-	0												
Sub-total	470-479	77,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
F. GENERAL PLANT														
Land	480	11,275	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Structures & Improvements	482	714,578	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-54	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	16,795	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Tools & Work Equipment	486	17	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	35,094	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%				0.01%

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
Sub-total	480-490	777,704	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Sub-total Plant-in-Service		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-434,349	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-26,827,904	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
General Plant		-441,659	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Retirement Work in Progress		0												
Sub-total		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		586,618	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		236,049	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Investment in Site Restoration		189,919	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
Total Other Rate Base		1,012,586	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%				
TOTAL RATE BASE		<u>52,931,533</u>	<u>97.07%</u>	<u>2.89%</u>	<u>0.04%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>				

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
ONSITE - CUSTOMER-PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	10,298	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Other Intangible Plant	402	6,263,645	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	401-402	6,273,943	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
B. PRODUCTION PLANT (Reserved)														
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	1,012,707	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Computer Equipment - Hardware	471	677,588	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	284,239,631	90.88%	8.67%	0.34%	0.00%	0.04%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%
Regulators	474	56,621,401	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	2,113,687	0.00%	0.00%	0.00%	0.52%	0.00%	14.82%	84.66%	0.00%	0.00%	0.00%	0.00%	0.00%
Telemetry Equipment	477.1	0												
Meters	478	46,179,936	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
AMR/ERT Modules	479	7,586,806	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Distribution Equipment	-	0												
Sub-total	470-479	398,431,757	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
F. GENERAL PLANT														
Land	480	83,634	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Structures & Improvements	482	5,300,325	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-403	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	78,409	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	80	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	136,739	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	480-490	5,598,783	85.76%	10.83%	2.60%	0.00%	0.22%	0.02%	0.06%	0.46%	0.00%	0.00%	0.00%	0.03%
Sub-total Plant-in-Service		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%

Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
G. ADDITIONS TO UTILITY PLANT													
Construction Work in Progress	0												
Other Additions	0												
Sub-total	0												
Total Utility Plant	410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%
II. ACCUMULATED DEPRECIATION													
Intangible Plant	-2,358,574	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
Production Plant	0												
Local Storage Plant	0												
Transmission Plant	0												
Distribution Plant	-126,097,174	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
General Plant	-4,458,124	85.81%	10.76%	2.63%	0.00%	0.22%	0.02%	0.06%	0.47%	0.00%	0.00%	0.00%	0.03%
Retirement Work in Progress	0												
Sub-total	-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
Plant Held For Future Use	0												
Total Accumulated Depreciation	-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
III. OTHER RATE BASE													
Contributions in Aid of Construction	-4,440,204	83.31%	15.28%	0.73%	0.00%	0.07%	0.00%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Cash Working Capital	4,240,718	82.05%	14.65%	2.45%	0.00%	0.21%	0.04%	0.14%	0.44%	0.00%	0.00%	0.00%	0.03%
Security Deposits	-900,000	86.03%	11.44%	1.95%	0.02%	0.16%	0.02%	0.04%	0.35%	0.00%	0.00%	0.00%	0.00%
Gas in Storage	0												
Investment in DSM	0												
Investment in Regulatory Costs	1,750,872	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Investment in Site Restoration	739,994	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Total Other Rate Base	1,391,380	80.86%	10.02%	7.62%	0.00%	0.62%	0.17%	-0.75%	1.32%	0.00%	0.00%	0.00%	0.12%
TOTAL RATE BASE	278,781,991	82.29%	16.19%	0.82%	0.00%	0.08%	0.07%	0.37%	0.17%	0.00%	0.00%	0.00%	0.00%

REFERENCE:

Appendix 3

PREAMBLE TO IR (IF ANY):

IGU requires specific information about the proposals being made by CGM, which do not appear to be present in the record to date. Appendix 3 was provided to show the COS allocations by each detailed account, but it appears Appendix 3 is based on the existing methodology, not the proposed methodology (e.g., Appendix 3 still includes Peak and Average allocation for Demand related costs). In addition, without numerical values to track through, it is difficult to know if the descriptions are being properly (a) understood, and (b) implemented by CGM.

QUESTION:

- a) Please confirm Appendix 3 is based on the existing Cost of Service methodology.
- b) Please provide a copy of the full Appendix 3 for the proposed methodology, highlighting each change from the Appendix 3 as it was filed.
- c) Please confirm that if a function (e.g., Production at page 15) shows no allocator in the final 3 columns of the sheet (e.g., Demand, Energy or Customer) then no assets of the particular asset class are allocated to this function. If this is not correct, please explain with numerical examples.
- d) Please explain the difference between TRANS and TRANSPT, and whether there is any practical difference in the cost responsibility outcomes of assets functionalized to these 2 groups.
- e) Please explain the difference between DIST and DISTPT, and whether there is any practical difference in the cost responsibility outcomes of assets functionalized to these 2 groups.
- f) Per Appendix 3 page 15, some General Plant is functionalized to OPEXP and has a Production Classification and Allocation (e.g., Account 482) while some General Plant similarly functionalized to OPEXP does not show a Production classification nor allocation (e.g., Account 483). If these two plant codes are functionalized using the same

Functional Allocator, why do some have cost that show up in a given function while others do not?

- g) Per Appendix 3, page 15, why does the Production Function (page 15) include a method of allocating Accumulated Depreciation “PRODDEP” when there is no Production Rate Base allocated to this function (only General Plan Rate Base)? How is PRODDEP developed? Please provide the same answers for PIPEDEP and STORDEP.
- h) Starting with the accounts 482, 483.2 and 484, please show the rate base balance, the functionalization for each account (in dollars and percentages), the classification (in dollars and percentages) and the allocation to customers (in dollars and percentages). In each case, show the allocators used
- i) What is the allocator TRANSDEP-E, if all transmission plant is classified to Demand?
- j) Explain the difference between PAVG-D and PAVG-TBS and why each is used in the cases shown at Appendix 3, page 19. Please indicate what are the new proposed allocators in the proposed methodology and similarly indicate whether the allocations would include or exclude Mainline customers, and for each account indicate why this is the proposal.
- k) Per Appendix 3, page 17, please provide a description of the COM1 allocator that was used in the existing model and indicate how this is proposed to be updated in the proposed methodology. If there is no change proposed, please indicate why COM1 (e.g., total sales) remains a reasonable allocator for Gas in Storage Rate Base, when this storage requirement ties to seasonality in usage

RESPONSE:

- a) Confirmed.
- b) Please see the Attachment 1 to this response.
- c) Confirmed.
- d) The “TRANS” functionalization factor is used to functionalize costs to the Transmission function, whereas “TRANSPT” is used to functionalize items in the same proportion as total transmission plant is functionalized. Because all transmission plant is functionalized

to Transmission there is no difference in cost responsibility outcomes as a result of using “TRANSPT” rather than “TRANS”.

- e) The “DIST” functionalization factor is used to functionalize costs to the Distribution function, whereas “DISTPT” is used to functionalize items in the same proportion as total distribution plant is functionalized. Costs within distribution plant are functionalized to both Distribution (e.g. 475 Distribution Mains) and Onsite (e.g. Meters); as a result, DISTPT in turn functionalizes costs to both Distribution and Onsite in the same proportion as total distribution plant. For example, the account 470 - Land is assigned to Distribution and Onsite functions in the proportion that total distribution plant was assigned to each of these functions.
- f) Account 483 has a zero-dollar balance as a result no classification or allocation factors are shown.
- g) PRODDEP, PIPEDEP, AND STORDEP are all internal allocators derived based on other allocations that occur within the cost allocation study. As discussed at page 15 of the Application, General Plant is largely functionalized based on operating costs which results in each of the six functions being assigned a portion of General Plant. This is the case for each of the accounts 480, 482 & 484 and results in costs being functionalized to all functions, including Production, Pipeline, and Storage. Depreciation on General Plant is similarly functionalized across all functions and then classified in proportion to how other costs in the respective functions are classified using the PRODDEP, PIPEDEP, and STORDEP. Effectively this results in the costs being allocated in proportion to operating costs.

h) Please see the table below. The account 483 has \$0.0 value, for this reason there are no classification or allocation shown.

<u>Functionalization</u>				Functional Factor	Production	Pipeline	Storage	Transmission	Distribution	OnSite
Structures & Improvements	482	\$	8,619,031	OPEXP	153,021	149,868	145,613	804,250	2,065,954	5,300,325
					2%	2%	2%	9%	24%	61%
Transportation Equipment	484	\$	(655)	OPEXP	(12)	(11)	(11)	(61)	(157)	(403)
					2%	2%	2%	9%	24%	61%

<u>Classification</u>				Demand	Energy	Customer
Production						
Structures & Improvements	482	\$	153,021	PRODO&M	\$ 153,021	
					0%	100%
Transportation Equipment	484	\$	(12)	PRODO&M	\$ (12)	
					0%	100%
Pipeline						
Structures & Improvements	482	\$	149,868	PIPEO&M	\$ 148,147	\$ 1,721
					99%	1%
Transportation Equipment	484	\$	(11)	PIPEO&M	\$ (11)	\$ (0)
					99%	1%
Storage						
Structures & Improvements	482	\$	145,613	STORO&M	\$ 133,498	\$ 12,114
					92%	8%
Transportation Equipment	484	\$	(11)	STORO&M	\$ (10)	\$ (1)
					92%	8%
Transmission						
Structures & Improvements	482	\$	804,250	TRANO&M	\$ 803,765	\$ 486
					100%	0%
Transportation Equipment	484	\$	(61)	TRANO&M	\$ (61)	\$ (0)
					100%	0%
Distribution						
Structures & Improvements	482	\$	2,065,954	DISTO&M	\$ 1,351,376	\$ - \$ 714,578
					65%	0%
Transportation Equipment	484	\$	(157)	DISTO&M	\$ (103)	\$ - \$ (54)
					65%	0%
Onsite						
Structures & Improvements	482	\$	5,300,325	ONSITEO&M	\$ -	\$ - \$ 5,300,325
					0%	0%
Transportation Equipment	484	\$	(403)	ONSITEO&M	\$ -	\$ - \$ (403)
					0%	0%

Allocation			Residential SGS-R	Small Commercial SGS-C	Small Gen. Service SGS-Total	Large Gen Service LGS	High Volume HVF	Cooperative CO-OP	Main Line ML	Special Contracts SC	Power Stations GS	Interruptible INT	Primary Gas PG	Firm Supplemental FSP	Interruptible Supplemental ISP	Fixed Price Offering FPO
Production - Energy																
Structures & Improvements	\$ 153,021	PRODO&M-E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,783	\$ 13,262	\$ 916	\$ 61
Transportation Equipment	\$ (12)	PRODO&M-E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11)	\$ (1)	\$ (0)	\$ (0)
			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	91%	9%	1%	0%
Pipeline - Demand																
Structures & Improvements	\$ 148,147	PIPEO&M-D	\$ 62,058	\$ 11,865	\$ 73,923	\$ 56,520	\$ 15,779	\$ 28	\$ 243	\$ -	\$ -	\$ 1,655	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (11)	PIPEO&M-D	\$ (5)	\$ (1)	\$ (6)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
			28%	5%	33%	25%	7%	0%	0%	0%	0%	1%	0%	0%	0%	0%
Pipeline - Energy																
Structures & Improvements	\$ 1,721	PIPEO&M-E	\$ 675	\$ 127	\$ 802	\$ 635	\$ 225	\$ 0	\$ 5	\$ -	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (0)	PIPEO&M-E	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
			27%	5%	32%	25%	9%	0%	0%	0%	0%	2%	0%	0%	0%	0%
Storage - Demand																
Structures & Improvements	\$ 133,498	STORO&M-D	\$ 55,921	\$ 10,692	\$ 66,614	\$ 50,931	\$ 14,219	\$ 25	\$ 219	\$ -	\$ -	\$ 1,491	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (10)	STORO&M-D	\$ (4)	\$ (1)	\$ (5)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
			28%	5%	33%	25%	7%	0%	0%	0%	0%	1%	0%	0%	0%	0%
Storage - Energy																
Structures & Improvements	\$ 12,114	STORO&M-E	\$ 4,967	\$ 953	\$ 5,920	\$ 4,523	\$ 1,347	\$ 1	\$ 25	\$ -	\$ -	\$ 297	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (1)	STORO&M-E	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
			28%	5%	33%	25%	7%	0%	0%	0%	0%	2%	0%	0%	0%	0%
Transmission - Demand																
Structures & Improvements	\$ 803,765	TRANO&M-D	\$ 249,175	\$ 47,609	\$ 296,784	\$ 227,230	\$ 81,090	\$ 111	\$ 65,299	\$ 115,023	\$ 11,063	\$ 7,164	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (61)	TRANO&M-D	\$ (19)	\$ (4)	\$ (23)	\$ (17)	\$ (6)	\$ (0)	\$ (5)	\$ (9)	\$ (1)	\$ (1)	\$ -	\$ -	\$ -	\$ -
			23%	4%	27%	21%	7%	0%	6%	10%	1%	1%	0%	0%	0%	0%
Transmission - Energy																
Structures & Improvements	\$ 486	TRANO&M-E	\$ 157	\$ 29	\$ 187	\$ 134	\$ 43	\$ -	\$ 35	\$ 14	\$ 27	\$ 47	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (0)	TRANO&M-E	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -
			23%	4%	28%	20%	6%	0%	5%	2%	4%	7%	0%	0%	0%	0%
Distribution - Demand																
Structures & Improvements	\$ 1,351,376	DISTO&M-D	\$ 539,983	\$ 103,230	\$ 643,213	\$ 491,919	\$ 149,555	\$ 138	\$ 51,931	\$ -	\$ -	\$ 14,620	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (103)	DISTO&M-D	\$ (41)	\$ (8)	\$ (49)	\$ (37)	\$ (11)	\$ (0)	\$ (4)	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
			27%	5%	32%	25%	7%	0%	3%	0%	0%	1%	0%	0%	0%	0%
Distribution - Customer																
Structures & Improvements	\$ 714,578	DISTO&M-C	\$ 648,235	\$ 45,378	\$ 693,614	\$ 20,636	\$ 276	\$ 0	\$ 2	\$ -	\$ 0	\$ 50	\$ -	\$ -	\$ -	\$ -
Transportation Equipment	\$ (54)	DISTO&M-C	\$ (49)	\$ (3)	\$ (53)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -
			46%	3%	49%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Onsite - Customer																
Structures & Improvements	\$ 5,300,325	ONSITEO&M-C	\$ 4,171,979	\$ 379,133	\$ 4,551,112	\$ 564,877	\$ 141,545	\$ 249	\$ 11,816	\$ 1,192	\$ 2,579	\$ 25,200	\$ -	\$ -	\$ -	\$ 1,754
Transportation Equipment	\$ (403)	ONSITEO&M-C	\$ (317)	\$ (29)	\$ (346)	\$ (43)	\$ (11)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (2)	\$ -	\$ -	\$ -	\$ (0)
			42%	4%	46%	6%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%

- i) TRANSDEP-E allocates Accumulated Depreciation to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Transmission function. As discussed in g) General Plant is allocated to all functions in proportion to total Operating and Administration costs. As such there is a small balance related to General Plant in transmission function, classified as energy related and allocated using TRANSDEP-E allocator.
- j) As per Appendix 3 page 12, PAVG-D and PAVG-TBS are both used to allocate Demand-related Distribution costs. The difference between the two allocators is that PAVG-D excludes the Mainline class (in addition to excluding the Power Station Class and Special Contract class which are excluded from both PAVG-D and PAVG-TBS) . PAVG-D is used to allocate the costs of distribution mains as well as structures and improvements related to distribution plant as these costs are not allocated to the Mainline, Special Contract or Power Station classes. Please refer to the response to PUB/Centra I-6 for a discussion on the PAVG-TBS allocator and its use.

In the proposed methodology PAVG-TBS will be replaced with PDAY-TBS and Special Contracts and Power Stations customers will continue to be excluded from this allocator. Similarly, the PAVG-D will be replaced with PDAY-D and Special Contract, Power Stations and Mainline customers will be excluded from this allocator.

- k) As described in Appendix 3 page 12 the COM1 allocator allocates commodity-related costs based on total sales system volumes excluding T-Service customers from the allocation. Centra is not proposing any changes to the allocator for Gas in Storage which recognizes that this component of Rate Base relates to the financial cost to the utility of holding Primary and Supplemental Gas inventory throughout the year. This cost is driven by energy requirements of all sales system customers.

Functional Allocator Name	Description	Functional Split
PROD	Functionalizes as 100% Production	Production
PIPE	Functionalizes as 100% Pipeline	Pipeline
STOR	Functionalizes as 100% Storage	Storage
TRANS	Functionalizes as 100% Transmission	Transmission
DIST	Functionalizes as 100% Distribution	Distribution
ONSITE	Functionalizes as 100% Onsite	Onsite
TRANSPT	Functionalizes in proportion to functionalized Transmission plant in service	Transmission
DISTPT	Functionalizes in proportion to functionalized Distribution plant in service	Distribution and Onsite
TPIS	Functionalizes in proportion to functionalized Total Plant in Service excluding General Plant	Transmission, Distribution and Onsite
GENPT	Functionalizes in proportion to functionalized General Plant in Service	Production, Pipeline, Storage, Transmission, Distribution, Onsite
INTDEP	Functionalizes Intangible Accumulated Depreciation in proportion to functionalized Intangible Plant in Service (which is functionalized using TPIS)	Transmission, Distribution and Onsite
TRANSDEP	Functionalizes Transmission Accumulated Depreciation in proportion to functionalized Transmission plant in service	Transmission
DISTDEP	Functionalizes Distribution Accumulated Depreciation in proportion to functionalized Distribution plant in service excluding non-depreciating Distribution Land	Distribution and Onsite
GENDEP	Functionalizes General Plant Accumulated Depreciation in proportion to functionalized General Plant in Service excluding non-depreciating General Plant Land	Production, Pipeline, Storage, Transmission, Distribution and Onsite
RATEBASE	Functionalizes in proportion to functionalized Total Rate Base	Production, Pipeline, Storage, Transmission, Distribution and Onsite
OPEXP	Functionalizes in proportion to functionalized Operating & Administrative Expenses	Production, Pipeline, Storage, Transmission, Distribution and Onsite
MAINS	Functionalizes in proportion to functionalized transmission and distribution Mains plant in service	Transmission and Distribution
MAIN/SVC	Functionalizes in proportion to functionalized transmission and Distribution Mains and Service Lines plant in service	Transmission, Distribution and Onsite
GASCOST	Functionalizes in proportion to Total Cost of Gas that is functionalized as Production, Pipeline, Storage or Transmission	Production, Pipeline, Storage and Transmission
PROCGAS	Functionalizes in proportion to Total Cost of Gas that is functionalized as Pipeline, Storage or Transmission	Pipeline, Storage & Transmission
DEPEXP	Functionalizes total Depreciation Expense in proportion to the results of functionalizing depreciation expense at a plant account level	Production, Pipeline, Storage, Transmission, Distribution and Onsite

Functional Allocator Name	Description	Functional Split
REVREQ	Functionalizes in proportion to functionalized total Revenue Requirement	Production, Pipeline, Storage, Transmission, Distribution and Onsite
CIAC	Functionalizes using external allocator created from Contribution in Aid of Construction accounting schedule	Transmission (77%) , Distribution (16%) and Onsite (7%)
LLOCATE	Functionalizes the Line Location program costs in proportion to functionalized Mains and Service Lines plant in service	Transmission, Distribution and Onsite
WC	Functionalizes total Cash Working Capital in proportion to the results of the "Cash Working Capital Requirement" sub-report that functionalizes each component separately	Production, Pipeline, Storage, Transmission, Distribution and Onsite
UFG-PRI	Functionalizes UFG costs related to Primary AECO Gas as Transmission, and remaining Primary AECO Gas Supply costs as Production	Production and Transmission
UFG-SUPP	Functionalizes UFG costs related to Supplemental non-AECO Gas as Transmission, and remaining Supplemental non-AECO Gas Supply costs as Production	Production and Transmission
PROCURE	Functionalizes in proportion to "Gas Supply Labour" sub-schedule	Production, Pipeline, Storage and Transmission
SCADA	Functionalizes based on external study	Transmission (10%), Distribution (33%) and Onsite (57%)
DISTM&R	Functionalizes directly assigned PS &SC Measuring Equipment plant in service as Onsite	Onsite
CUSTSERV	Functionalizes directly assigned Distribution Maintenance costs in proportion to functionalized Distribution Mains & Service Line plant in service	Distribution and Onsite

Classification Factor	Description	Classification Split
DEMAND	Classifies as 100% Demand	Demand
ENERGY	Classifies as 100% Energy	Energy
CUST	Classifies as 100% Customer	Customer
TRANPT	Classifies in proportion to the classified Plant in Service included in the Transmission function	Demand
DISTPT	Classifies in proportion to the classified Plant in Service included in the Distribution function	Demand and Customer
ONSITEPT	Classifies in proportion to the classified Plant in Service included in the Onsite function	Customer
PRODO&M	Classifies in proportion to the classified Operating & Administrative Expense included in the Production function	Energy
PIPEO&M	Classifies in proportion to the classified Operating & Administrative Expense included in the Pipeline function	Demand and Energy
STORO&M	Classifies in proportion to the classified Operating & Administrative Expense included in the Storage function	Demand and Energy
TRANO&M	Classifies in proportion to the classified Operating & Administrative Expense included in the Transmission function	Demand and Energy
DISTO&M	Classifies in proportion to the classified Operating & Administrative Expense included in the Distribution function	Demand and Customer
ONSITEO&M	Classifies in proportion to the classified Operating & Administrative Expense included in the Onsite function	Customer
PRODREVREQ	Classifies in proportion to the classified Revenue Requirement included in the Production function	Energy
PIPEREVREQ	Classifies in proportion to the classified Revenue Requirement included in the Pipeline function	Demand and Energy
STORREVREQ	Classifies in proportion to the classified Revenue Requirement included in the Storage function	Demand and Energy
TRANREVREQ	Classifies in proportion to the classified Revenue Requirement included in the Transmission function	Demand and Energy
DISTREVREQ	Classifies in proportion to the classified Revenue Requirement included in the Distribution function	Demand and Customer
ONSITEREVREQ	Classifies in proportion to the classified Revenue Requirement included in the Onsite function	Customer
PRODRTBASE	Classifies in proportion to the classified Rate Base included in the Production function	Energy

Classification Factor	Description	Classification Split
PIPERTBASE	Classifies in proportion to the classified Rate Base included in the Pipeline function	Demand and Energy
STORRTBASE	Classifies in proportion to the classified Rate Base included in the Storage function	Demand and Energy
TRANRTBASE	Classifies in proportion to the classified Rate Base included in the Transmission function	Demand and Energy
DISTRBASE	Classifies in proportion to the classified Rate Base included in the Distribution function	Demand and Customer
ONSITERTBASE	Classifies in proportion to the classified Rate Base included in the Onsite function	Customer
PRODGAS	Classifies in proportion to the classified Cost of Gas included in the Production function	Energy
PIPEGAS	Classifies in proportion to the classified Cost of Gas included in the Pipeline function	Demand and Energy
STORGAS	Classifies in proportion to the classified Cost of Gas included in the Storage function	Demand and Energy
TRANGAS	Classifies in proportion to the classified Cost of Gas included in the Transmission function	Demand and Energy
PRODWC	Classifies in proportion to the classified Cash Working Capital included in the Production function	Energy
PIPEWC	Classifies in proportion to the classified Cash Working Capital included in the Pipeline function	Demand and Energy
STORWC	Classifies in proportion to the classified Cash Working Capital included in the Storage function	Demand and Energy
TRANWC	Classifies in proportion to the classified Cash Working Capital included in the Transmission function	Demand and Energy
DISTWC	Classifies in proportion to the classified Cash Working Capital included in the Distribution function	Demand and Customer
ONSITWC	Classifies in proportion to the classified Cash Working Capital included in the Onsite function	Customer
PRODDEP	Classifies in proportion to the classified Accumulated Depreciation included in the Production function	Energy
PIPEDEP	Classifies in proportion to the classified Accumulated Depreciation included in the Pipeline function	Demand and Energy
STORDEP	Classifies in proportion to the classified Accumulated Depreciation included in the Storage function	Demand and Energy
TRANDEP	Classifies in proportion to the classified Accumulated Depreciation included in the Transmission function	Demand and Energy

Classification Factor	Description	Classification Split
DISTDEP	Classifies in proportion to the classified Accumulated Depreciation included in the Distribution function	Demand and Customer
ONSITEDEP	Classifies in proportion to the classified Accumulated Depreciation included in the Onsite function	Customer
PRODDEPEXP	Classifies in proportion to the classified Depreciation Expense included in the Production function	Energy
PIPEDEPEXP	Classifies in proportion to the classified Depreciation Expense included in the Pipeline function	Demand and Energy
STORDEPEXP	Classifies in proportion to the classified Depreciation Expense included in the Storage function	Demand and Energy
TRANDEPEXP	Classifies in proportion to the classified Depreciation Expense included in the Transmission function	Demand
DISTDEPEXP	Classifies in proportion to the classified Depreciation Expense included in the Distribution function	Demand and Customer
ONSITEDEPEXP	Classifies in proportion to the classified Depreciation Expense included in the Onsite function	Customer
MINPLANT	Classifies Distribution Plant in Service and related Operating & Administrative expense as both Demand and Customer to recognize that distribution plant serves two purposes.	Demand (67%) and Customer (33%)
TRANCIAC	Classifies in proportion to the classified CIAC included in the Transmission function	Demand
ONSITECIAC	Classifies in proportion to the classified CIAC included in the Onsite function	Customer

Allocation Factor Name	Description
<u>PLANT IN SERVICE</u>	
TRANPT-D	Allocates costs to classes in proportion to the allocation of Demand-related Plant in Service included in the Transmission function
DISTPT-D	Allocates costs to classes in proportion to the allocation of Demand-related Plant in Service included in the Distribution function
DISTPT-C	Allocates costs to classes in proportion to the allocation of Customer-related Plant in Service included in the Distribution function
ONSITEPT-C	Allocates costs to classes in proportion to the allocation of Customer-related Plant in Service included in the Onsite function
<u>WORKING CAPITAL</u>	
PRODWC-E	Allocates costs to classes in proportion to the allocation of Commodity-related Cash Working Capital included in the Production function
PIPEWC-D	Allocates costs to classes in proportion to the allocation of Demand-related Cash Working Capital included in the Pipeline function
PIPEWC-E	Allocates costs to classes in proportion to the allocation of Commodity-related Cash Working Capital included in the Pipeline function
STORWC-D	Allocates costs to classes in proportion to the allocation of Demand-related Cash Working Capital included in the Storage function
STORWC-E	Allocates costs to classes in proportion to the allocation of Commodity-related Cash Working Capital included in the Storage function
TRANWC-D	Allocates costs to classes in proportion to the allocation of Demand-related Cash Working Capital included in the Transmission function
TRANWC-E	Allocates costs to classes in proportion to the allocation of Commodity-related Cash Working Capital included in the Transmission function
DISTWC-D	Allocates costs to classes in proportion to the allocation of Demand-related Cash Working Capital included in the Distribution function
DISTWC-C	Allocates costs to classes in proportion to the allocation of Customer-related Cash Working Capital included in the Distribution function
ONSITEWC-C	Allocates costs to classes in proportion to the allocation of Customer-related Cash Working Capital included in the Onsite function
<u>REVENUE REQUIREMENT</u>	

Allocation Factor Name	Description
PRODREVREQ-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Revenue Requirement included in the Production function
PIPEREVREQ-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Revenue Requirement included in the Pipeline function
PIPEREVREQ-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Revenue Requirement included in the Pipeline function
STORREVREQ-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Revenue Requirement included in the Storage function
STORREVREQ-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Revenue Requirement included in the Storage function
TRANREVREQ-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Revenue Requirement included in the Transmission function
TRANREVREQ-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Revenue Requirement included in the Transmission function
DISTREVREQ-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Revenue Requirement included in the Distribution function
DISTREVREQ-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Revenue Requirement included in the Distribution function
ONSITEREVREQ-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Revenue Requirement included in the Onsite function
ONSITEOREV-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Revenue Requirement included in the Onsite function (excludes FRPGS customers)
<u>O&M EXPENSES</u>	
PRODO&M-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Operating & Administrative Expense included in the Production function
PIPEO&M-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Operating & Administrative Expense included in the Pipeline function
PIPEO&M-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Operating & Administrative Expense included in the Pipeline function

Allocation Factor Name	Description
STORO&M-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Operating & Administrative Expense included in the Storage function
STORO&M-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Operating & Administrative Expense included in the Storage function
STORO&M-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Operating & Administrative Expense included in the Storage function
TRANO&M-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Operating & Administrative Expense included in the Transmission function
TRANO&M-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Operating & Administrative Expense included in the Transmission function
DISTO&M-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Operating & Administrative Expense included in the Distribution function
DISTO&M-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Operating & Administrative Expense included in the Distribution function
ONSITEO&M-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Operating & Administrative Expense included in the Onsite function
RATE BASE	\$0.000000
DISTBASE-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Rate Base included in the Distribution function
ONSITEBASE-C	Allocates costs to classes in proportion to the allocation of Customer-related Total Rate Base included in the Onsite function
PRODBASE-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Rate Base included in the Production function
PIPEBASE-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Rate Base included in the Pipeline function
STORBASE-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Rate Base included in the Storage function
TRANBASE-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Rate Base included in the Transmission function

Allocation Factor Name	Description
PIPEBASE-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Rate Base included in the Pipeline function
STORBASE-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Rate Base included in the Storage function
TRANBASE-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Rate Base included in the Transmission function
DISTBASE-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Rate Base included in the Distribution function
<u>GAS COSTS</u>	
PRODGAS-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Cost of Gas in the Production function (primarily Commodity and Compressor Fuel costs)
PIPEGAS-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Cost of Gas in the Pipeline function (primarily Primary Gas Delivered Service costs)
STORGAS-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Cost of Gas in the Storage function (primarily storage related transportation and withdrawal costs)
TRANGAS-E	Allocates costs to classes in proportion to the allocation of Commodity-related Total Cost of Gas in the Transmission function (primarily Unaccounted for Gas costs)
PIPEGAS-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Cost of Gas in the Pipeline function (primarily fixed transportation costs)
STORGAS-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Cost of Gas in the Storage function (primarily storage related transportation and withdrawal costs)
TRANGAS-D	Allocates costs to classes in proportion to the allocation of Demand-related Total Cost of Gas in the Transmission function (primarily Minell pipeline costs)
<u>ACCUMULATED DEPRECIATION</u>	
	\$0.000000
PRODDEP-E	Allocates Accumulated Depreciation to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Production function
PIPEDEP-D	Allocates Accumulated Depreciation to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Pipeline function

Allocation Factor Name	Description
PIPEDEP-E	Allocates Accumulated Depreciation to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Pipeline function
STORDEP-D	Allocates Accumulated Depreciation to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Storage function
STORDEP-E	Allocates Accumulated Depreciation to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Storage function
TRANDEP-D	Allocates Accumulated Depreciation to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Transmission function
TRANDEP-E	Allocates Accumulated Depreciation to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Transmission function
DISTDEP-D	Allocates Accumulated Depreciation to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Distribution function
DISTDEP-C	Allocates Accumulated Depreciation to classes in proportion to the allocation of Customer-related Total Plant in Service included in the Distribution function
ONSITEDEP-C	Allocates Accumulated Depreciation to classes in proportion to the allocation of Customer-related Total Plant in Service included in the Onsite function
ONSITEDEP-C-GEN	Allocates Accumulated Depreciation to classes in proportion to the allocation of Customer-related General Total Plant included in the Onsite function
DEPRECIATION EXPENSE	
PRODDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Production function
PIPEDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Pipeline function
PIPEDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Pipeline function
PIPEDEPEXP-C	Allocates Depreciation Expense to classes in proportion to the allocation of Customer-related Total Plant in Service included in the Pipeline function
STORDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Storage function

Allocation Factor Name	Description
STORDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Storage function
TRANDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Transmission function
TRANDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Transmission function
DISTDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the allocation of Demand-related Total Plant in Service included in the Distribution function
DISTDEPEXP-C	Allocates Depreciation Expense to classes in proportion to the allocation of Customer-related Total Plant in Service included in the Distribution function
ONSITEDEPEXP-C	Allocates Depreciation Expense to classes in proportion to the allocation of Customer-related Total Plant in Service included in the Onsite function
<u>Peak and Average</u>	
PAVG	Allocates Demand-related costs included in the Pipeline and Storage functions to system customers using the Peak and Average method (T-Service customers are excluded from the allocation).
PAVG-T	Allocates Demand-related costs included in the Transmission function using the Peak and Average method (T-Service customers are included in the allocation).
PAVG-TBS	Allocates Demand-related costs included in the Distribution function using the Peak and Average method (Special Contracts and Power Stations customers are excluded from the allocation).
PAVG-D	Allocates Demand-related costs included in the Distribution function using the Peak and Average method (Special Contracts, Power Stations and Mainline customers are excluded from the allocation).
<u>Other Internal Allocators</u>	
COMCOST	Allocates costs to classes in proportion to the allocation of Commodity-related costs included in the Production function.
<u>Demand Allocators</u>	
PDAY	Allocates Demand-related costs to system customers on the basis of coincident peak day consumption (T-Service customers are excluded from the allocation).
PDAY-T	Allocates Demand-related costs on the basis of coincident peak day consumption (T-Service customers are included in the the allocation).

Allocation Factor Name	Description
PDAY-TBS	Allocates Demand-related costs on the basis of coincident peak day consumption (Special Contracts and Power Stations customers are excluded from the allocation).
PDAY-D	Allocates Demand-related costs on the basis of coincident peak day consumption (Special Contracts, Power Stations and Mainline customers are excluded from the allocation).
WINTEXC	Allocates Demand-related costs on the basis of winter season demand in excess of summer season demand
Commodity Allocators	
COM1	Allocates Commodity-related costs on the basis of total sales system volumes (T-Service customers are excluded from the allocation).
COM-T	Allocates Commodity-related costs on the basis of total sales volumes (T-Service customers are included in the allocation).
COM-TBS	Allocates Commodity-related costs on the basis of total sales volumes (Special Contracts and Power Stations customers are excluded from the allocation).
FPO-VOL	Allocates Commodity-related costs to FRPGS based on volume forecast for this program
CUSTOMER ALLOCATORS	
CUST-D	Allocates Customer-related costs on the basis of customer count (Special Contracts, Power Stations and Mainline customers are excluded from this allocation).
CUST-SGS	Allocates Customer-related costs to the Small General Service - Residential and Small General Service - Commercial classes on the basis of customer count
CUST-IND	Allocates Customer-related costs to the High Volume, Main Line, Special Contracts, Power Stations and Interruptible classes on the basis of customer count (T-Service customers are included in this allocation).
TRANS-CUST	Allocates Customer-related costs to the High Volume, Main Line, Special Contracts, Power Stations and Interruptible classes on the basis of T-Service customer count.
AMRERT	Assigns Customer-related costs directly to the Small General Service - Residential class
CUSTINFO	Allocates Customer-related costs to the Small General Service and Large General Service classes on the basis of customer count
CUST-T-2	Allocates Customer-related costs on the basis of customer count, with FPO customers included in a separate FPO class (T-Service customers are included in this allocation).

Allocation Factor Name	Description
CUST-D-2	Allocates Customer-related costs on the basis of customer count, with FPO customers included in a separate FPO class (Co-op, Special Contracts, Power Stations, and Mainline customers are excluded from this allocation).
CUST-SGS-2	Allocates Customer-related costs to the Small General Service - Residential and Small General Service - Commercial classes on the basis of customer count, with SGS FPO customers included in a separate FPO class.
<u>Plant Special Studies</u>	
SERVICE	Allocates Service Lines plant in service on the basis of weighted customer count (Co-op, Special Contracts, and Power Stations customers are excluded from this allocation).
METERINVEST	Allocates cost in proportion to Meter Investments cost by rate class (Co-op, Special Contracts, and Power Stations customers are excluded from this allocation as they're meter costs are directly assigned).
DISTM&R	Directly assigns costs of Measuring Equipment to the Co-op, Special Contracts and Power Stations classes.
<u>Gas Cost Studies</u>	
WESTERN	Assigns cost of Primary-Gas AECO Supply to the Primary-Gas Gas Commodity class
PEAKING	Allocates cost of Supplemental-Gas non-AECO Supply to the Firm and Interruptible Supplemental Gas Commodity class
COMWINT	Allocates variable storage costs on the basis of forecast winter sales volumes for November to March
COMUFG	Allocates Unaccounted For Gas cost on the basis of percentages established through Order 131/04
FPO	Directly assigns the cost of gas supply to Fixed Rate Primary Gas Service to a separate FPO class
<u>Other Special Studies</u>	
ODOR	Allocates costs on the basis of customer count (Special Contracts are excluded from this allocation).
TRANS-GASSUPPLY	Allocates costs related to administration of T-Service to the High Volume, Main Line, Special Contracts, Power Stations and Interruptible classes on the basis of T-Service customer count.
<u>Customer Service Special Studies</u>	
LLOCATES	Allocates Line Location costs on the basis of customer count.
WORKCOORD	Allocates cost based on the average number of Service Calls from the last two years.
CUSTINSP	Allocates Inspection costs on the basis of customer count.
CUSTDSM	Allocates Demand Side Management costs on the basis of forecast class participation in DSM programs.

Allocation Factor Name	Description
CUSTREL	Allocates cost on the basis of a composite allocation factor derived from customer numbers weighted differently for the specific expense categories.
CUSTSAFE	Allocates cost on the basis of a composite allocation factor derived from customer numbers weighted differently for the specific expense categories (Safety Watching, Odor related calls, Customers education & safety etc).
METERREPAIR	Allocates Meter Repair costs on the basis of total estimated meter repair cost by rate class.
METERREAD	Allocates Meter Reading costs on the basis of monthly meter reading costs for each class derived from the meter reading data from MHUS.
LOADFORE	Allocates Load Forecast costs on the basis of weighted customer count.
CNTTCNTR	Allocates Customer Contact Center costs on the basis of estimated call volumes by class.
BILLCOLL	Allocates Billing & Collections costs on the basis of customer count weighted by the effort required to bill and collect payments for each customer class.
BILLCUST-D	Allocates Customer Information System (Banner) costs on the basis of number of bills by each customer class (excluding Special Contracts, Power Stations and Mainline customers).
CUSTSERV	Allocates Customer-related portion of Distribution Maintenance & Quality Assessment costs functionalized as Onsite on the basis of two years average weighted number of dispatch calls (weighting factors: SGS - 1, larger customers - 1.4)
EXFRAN	Permanent adjustment to mitigate the impact resulting from franchise expansion projects between 1995-2000 on non-participating classes (commenced in the 2003/04 Cost Allocation Study and used in all subsequent studies).

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Production		Customer Allocator
				Demand Allocator	Energy Allocator	
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Franchises & Consents	401	TPIS	;	-	-	-
Other Intangible Plant	402	TPIS	;	-	-	-
Sub-total	401-402					
B. PRODUCTION PLANT (Reserved)						
Sub-total	420-424	PRODPT	;	-	-	-
C. LOCAL STORAGE PLANT						
Land	440	STOR	€	-	-	-
Structures & Improvements	442	TPIS	;	-	-	-
Sub-total	440-449					
D. TRANSMISSION PLANT						
Land	460	TRANSPT	;	-	-	-
Structures & Improvements	461	TRANS	t	-	-	-
Structures & Improvements - M&R	463	TRANS	t	-	-	-
Mains	465	TRANS	t	-	-	-
Measuring & Reg. Equipment	467	TRANS	t	-	-	-
Other Transmission Equipment	469	TRANSPT	;	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	;	-	-	-
Computer Equipment - Hardware	471	DISTPT	;	-	-	-
Structures & Improvements	472	DIST	-	-	-	-
Structures & Improvements M & R	472.1	DIST	-	-	-	-
Services	473	ONSITE	z	-	-	-
Regulators	474	ONSITE	z	-	-	-
Regulators & Meters Installations	474.1	ONSITE	z	-	-	-
Mains	475	DIST	-	-	-	-
Measuring & Reg. Equipment	477	DIST	-	-	-	-
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	z	-	-	-
AMR/ERT Modules	479	ONSITE	z	-	-	-
Other Distribution Equipment	-	DISTPT	;	-	-	-
Sub-total	470-479					
F. GENERAL PLANT						
Land	480	OPEXP	f	PRODO&M	-	PRODO&M-E
Structures & Improvements	482	OPEXP	f	PRODO&M	-	PRODO&M-E
Leasehold Improvements	482.1	OPEXP	f	-	-	-
Office Furniture & Equipment	483	OPEXP	f	-	-	-
Target Adjustments	483.1	TPIS	;	-	-	-
Computer Equipment Software	483.2	OPEXP	f	-	-	-
Computer System Development	483.3	OPEXP	f	-	-	-
Transportation Equipment	484	OPEXP	f	PRODO&M	-	PRODO&M-E
Vehicle Conversion Kits	484.1	OPEXP	f	-	-	-
Heavy Work Equipment	485	MAIN/SVC	/	-	-	-
Tools & Work Equipment	486	MAIN/SVC	/	-	-	-
Rental Equipment Conv. Bur.	487	OPEXP	f	-	-	-
Deferred Ineligible Overhead	488	OPEXP	f	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	;	-	-	-
Sub-total	480-490					
Sub-total Plant-in-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	;	-	-	-
Other Additions		TPIS	;	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION						
Intangible Plant		INTDEP	-	-	-	-
Production Plant		PRODDEP	;	-	-	-
Local Storage Plant		STORDEP	€	-	-	-
Transmission Plant		TRANSDEP	t	-	-	-
Distribution Plant		DISTDEP	;	-	-	-
General Plant		GENDEP	l	PRODDEP	-	PRODDEP-E
Retirement Work in Progress		TPIS	;	-	-	-
Sub-total						
Plant Held For Future Use		TPIS	;	-	-	-
Total Accumulated Depreciation						
III. OTHER RATE BASE						
Contributions in Aid of Construction		CIAC	c	-	-	-
Cash Working Capital		WC	z	PRODWC	-	PRODWC-E
Security Deposits		ONSITE	z	-	-	-
Gas in Storage		STOR	€	-	-	-
Investment in DSM		TRANS	t	-	-	-
Investment in Regulatory Costs		OPEXP	f	PRODO&M	-	PRODO&M-E
Investment in Site Restoration		TPIS	;	-	-	-
Total Other Rate Base						
TOTAL RATE BASE						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Pipeline		Customer Allocator
				Demand Allocator	Energy Allocator	
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Franchises & Consents	401	TPIS	-	-	-	-
Other Intangible Plant	402	TPIS	-	-	-	-
Sub-total	401-402					
B. PRODUCTION PLANT (Reserved)						
Sub-total	420-424	PRODPT	-	-	-	-
C. LOCAL STORAGE PLANT						
Land	440	STOR	-	-	-	-
Structures & Improvements	442	TPIS	-	-	-	-
Sub-total	440-449					
D. TRANSMISSION PLANT						
Land	460	TRANSPT	-	-	-	-
Structures & Improvements	461	TRANS	-	-	-	-
Structures & Improvements - M&R	463	TRANS	-	-	-	-
Mains	465	TRANS	-	-	-	-
Measuring & Reg. Equipment	467	TRANS	-	-	-	-
Other Transmission Equipment	469	TRANSPT	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	-	-	-	-
Computer Equipment - Hardware	471	DISTPT	-	-	-	-
Structures & Improvements	472	DIST	-	-	-	-
Structures & Improvements M & R	472.1	DIST	-	-	-	-
Services	473	ONSITE	-	-	-	-
Regulators	474	ONSITE	-	-	-	-
Regulators & Meters Installations	474.1	ONSITE	-	-	-	-
Mains	475	DIST	-	-	-	-
Measuring & Reg. Equipment	477	DIST	-	-	-	-
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	-	-	-	-
AMR/ERT Modules	479	ONSITE	-	-	-	-
Other Distribution Equipment	-	DISTPT	-	-	-	-
Sub-total	470-479					
F. GENERAL PLANT						
Land	480	OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Structures & Improvements	482	OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Leasehold Improvements	482.1	OPEXP	-	-	-	-
Office Furniture & Equipment	483	OPEXP	-	-	-	-
Target Adjustments	483.1	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development	483.3	OPEXP	-	-	-	-
Transportation Equipment	484	OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	-	-	-	-
Tools & Work Equipment	486	MAIN/SVC	-	-	-	-
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	-	-	-	-
Sub-total	480-490					
Sub-total Plant-in-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	-	-	-	-
Other Additions		TPIS	-	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION						
Intangible Plant		INTDEP	-	-	-	-
Production Plant		PRODDEP	-	-	-	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant		TRANSDEP	-	-	-	-
Distribution Plant		DISTDEP	-	-	-	-
General Plant		GENDEP	PIPEDEP	PIPEDEP-D	PIPEDEP-E	-
Retirement Work in Progress		TPIS	-	-	-	-
Sub-total						
Plant Held For Future Use						
Total Accumulated Depreciation						
III. OTHER RATE BASE						
Contributions in Aid of Construction		CIAC	-	-	-	-
Cash Working Capital		WC	PIPEWC	PIPEWC-D	PIPEWC-E	-
Security Deposits		ONSITE	-	-	-	-
Gas in Storage		STOR	-	-	-	-
Investment in DSM		TRANS	-	-	-	-
Investment in Regulatory Costs		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Investment in Site Restoration		TPIS	-	-	-	-
Total Other Rate Base						
TOTAL RATE BASE						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Storage		Customer Allocator
				Demand Allocator	Energy Allocator	
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Franchises & Consents	401	TPIS	-	-	-	-
Other Intangible Plant	402	TPIS	-	-	-	-
Sub-total	401-402					
B. PRODUCTION PLANT (Reserved)						
Sub-total	420-424	PRODPT	-	-	-	-
C. LOCAL STORAGE PLANT						
Land	440	STOR	-	-	-	-
Structures & Improvements	442	TPIS	-	-	-	-
Sub-total	440-449					
D. TRANSMISSION PLANT						
Land	460	TRANSPT	-	-	-	-
Structures & Improvements	461	TRANS	-	-	-	-
Structures & Improvements - M&R	463	TRANS	-	-	-	-
Mains	465	TRANS	-	-	-	-
Measuring & Reg. Equipment	467	TRANS	-	-	-	-
Other Transmission Equipment	469	TRANSPT	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	-	-	-	-
Computer Equipment - Hardware	471	DISTPT	-	-	-	-
Structures & Improvements	472	DIST	-	-	-	-
Structures & Improvements M & R	472.1	DIST	-	-	-	-
Services	473	ONSITE	-	-	-	-
Regulators	474	ONSITE	-	-	-	-
Regulators & Meters Installations	474.1	ONSITE	-	-	-	-
Mains	475	DIST	-	-	-	-
Measuring & Reg. Equipment	477	DIST	-	-	-	-
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	-	-	-	-
AMR/ERT Modules	479	ONSITE	-	-	-	-
Other Distribution Equipment	-	DISTPT	-	-	-	-
Sub-total	470-479					
F. GENERAL PLANT						
Land	480	OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Structures & Improvements	482	OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Leasehold Improvements	482.1	OPEXP	-	-	-	-
Office Furniture & Equipment	483	OPEXP	-	-	-	-
Target Adjustments	483.1	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development	483.3	OPEXP	-	-	-	-
Transportation Equipment	484	OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	-	-	-	-
Tools & Work Equipment	486	MAIN/SVC	-	-	-	-
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	-	-	-	-
Sub-total	480-490					
Sub-total Plant-in-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	-	-	-	-
Other Additions		TPIS	-	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION						
Intangible Plant		INTDEP	-	-	-	-
Production Plant		PRODDEP	-	-	-	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant		TRANSDEP	-	-	-	-
Distribution Plant		DISTDEP	-	-	-	-
General Plant		GENDEP	STORDEP	STORDEP-D	STORDEP-E	-
Retirement Work in Progress		TPIS	-	-	-	-
Sub-total						
Plant Held For Future Use		TPIS	-	-	-	-
Total Accumulated Depreciation						
III. OTHER RATE BASE						
Contributions in Aid of Construction		CIAC	-	-	-	-
Cash Working Capital		WC	STORWC	STORWC-D	STORWC-E	-
Security Deposits		ONSITE	-	-	-	-
Gas in Storage		STOR	ENERGY	-	COM1	-
Investment in DSM		TRANS	-	-	-	-
Investment in Regulatory Costs		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Investment in Site Restoration		TPIS	-	-	-	-
Total Other Rate Base						
TOTAL RATE BASE						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	Transmission Energy Allocator	Customer Allocator
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Franchises & Consents	401	TPIS	TRANPT	TRANPT-D	-	-
Other Intangible Plant	402	TPIS	TRANPT	TRANPT-D	-	-
Sub-total	401-402					
B. PRODUCTION PLANT (Reserved)						
Sub-total	420-424	PRODPT	-	-	-	-
C. LOCAL STORAGE PLANT						
Land	440	STOR	-	-	-	-
Structures & Improvements	442	TPIS	-	-	-	-
Sub-total	440-449					
D. TRANSMISSION PLANT						
Land	460	TRANSPT	TRANPT	TRANPT-D	-	-
Structures & Improvements	461	TRANS	DEMAND	PAVG-T-PDAY-T (DA)	-	-
Structures & Improvements - M&R	463	TRANS	DEMAND	PAVG-T-PDAY-T (DA)	-	-
Mains	465	TRANS	DEMAND	PAVG-T-PDAY-T (DA)	-	-
Measuring & Reg. Equipment	467	TRANS	DEMAND	PAVG-T-PDAY-T (DA)	-	-
Other Transmission Equipment	469	TRANSPT	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	-	-	-	-
Computer Equipment - Hardware	471	DISTPT	-	-	-	-
Structures & Improvements	472	DIST	-	-	-	-
Structures & Improvements M & R	472.1	DIST	-	-	-	-
Services	473	ONSITE	-	-	-	-
Regulators	474	ONSITE	-	-	-	-
Regulators & Meters Installations	474.1	ONSITE	-	-	-	-
Mains	475	DIST	-	-	-	-
Measuring & Reg. Equipment	477	DIST	-	-	-	-
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	-	-	-	-
AMR/ERT Modules	479	ONSITE	-	-	-	-
Other Distribution Equipment	-	DISTPT	-	-	-	-
Sub-total	470-479					
F. GENERAL PLANT						
Land	480	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Structures & Improvements	482	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Leasehold Improvements	482.1	OPEXP	-	-	-	-
Office Furniture & Equipment	483	OPEXP	-	-	-	-
Target Adjustments	483.1	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development	483.3	OPEXP	-	-	-	-
Transportation Equipment	484	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	TRANPT	TRANPT-D	-	-
Tools & Work Equipment	486	MAIN/SVC	TRANPT	TRANPT-D	-	-
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	TRANO&M	TRANPT-D	TRANO&M-E	-
Sub-total	480-490					
Sub-total Plant-in-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	-	-	-	-
Other Additions		TPIS	-	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION						
Intangible Plant		INTDEP	TRANDEP	TRANDEP-D	TRANDEP-E	-
Production Plant		PRODDEP	-	-	-	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant		TRANSDEP	TRANDEP	TRANDEP-D	TRANDEP-E	-
Distribution Plant		DISTDEP	-	-	-	-
General Plant		GENDEP	TRANDEP	TRANDEP-D	TRANDEP-E	-
Retirement Work in Progress		TPIS	-	-	-	-
Sub-total						
Plant Held For Future Use						
Total Accumulated Depreciation						
III. OTHER RATE BASE						
Contributions in Aid of Construction		CIAC	TRANPT	TRANPT-D TRANPT-D (CIAC)	-	-
Cash Working Capital		WC	TRANWC	TRANWC-D	TRANWC-E	-
Security Deposits		ONSITE	-	-	-	-
Gas in Storage		STOR	-	-	-	-
Investment in DSM		TRANS	ENERGY	-	CUSTDSM	-
Investment in Regulatory Costs		OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Investment in Site Restoration		TPIS	TRANO&M	TRANPT-D	TRANO&M-E	-
Total Other Rate Base						
TOTAL RATE BASE						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Distribution		Customer Allocator
				Demand Allocator	Energy Allocator	
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Franchises & Consents	401	TPIS	DISTPT	DISTPT-D	-	DISTPT-C
Other Intangible Plant	402	TPIS	DISTPT	DISTPT-D	-	DISTPT-C
Sub-total	401-402					
B. PRODUCTION PLANT (Reserved)						
Sub-total	420-424	PRODPT	-	-	-	-
C. LOCAL STORAGE PLANT						
Land	440	STOR	-	-	-	-
Structures & Improvements	442	TPIS	-	-	-	-
Sub-total	440-449					
D. TRANSMISSION PLANT						
Land	460	TRANSPT	-	-	-	-
Structures & Improvements	461	TRANS	-	-	-	-
Structures & Improvements - M&R	463	TRANS	-	-	-	-
Mains	465	TRANS	-	-	-	-
Measuring & Reg. Equipment	467	TRANS	-	-	-	-
Other Transmission Equipment	469	TRANSPT	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	DISTPT	DISTPT-D	-	DISTPT-C
Computer Equipment - Hardware	471	DISTPT	DISTPT	DISTPT-D	-	DISTPT-C
Structures & Improvements	472	DIST	DEMAND	PAVG-D PDAY-D	-	-
Structures & Improvements M & R	472.1	DIST	DEMAND	PAVG-TBS PDAY-TBS	-	-
Services	473	ONSITE	-	-	-	-
Regulators	474	ONSITE	-	-	-	-
Regulators & Meters Installations	474.1	ONSITE	-	-	-	-
Mains	475	DIST	MINPLANT	PAVG-D PDAY-D	-	CUST-D
Measuring & Reg. Equipment	477	DIST	DEMAND	PAVG-TBS PDAY-TBS	-	-
Telemetry Equipment	477.1	DIST	DEMAND	PAVG-TBS PDAY-TBS	-	-
Meters	478	ONSITE	-	-	-	-
AMR/ERT Modules	479	ONSITE	-	-	-	-
Other Distribution Equipment	-	DISTPT	-	-	-	-
Sub-total	470-479					
F. GENERAL PLANT						
Land	480	OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C
Structures & Improvements	482	OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C
Leasehold Improvements	482.1	OPEXP	-	-	-	-
Office Furniture & Equipment	483	OPEXP	-	-	-	-
Target Adjustments	483.1	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development	483.3	OPEXP	-	-	-	-
Transportation Equipment	484	OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	DISTPT	DISTPT-D	-	DISTPT-C
Tools & Work Equipment	486	MAIN/SVC	DISTPT	DISTPT-D	-	DISTPT-C
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	DISTO&M	DISTPT-D	-	DISTPT-C
Sub-total	480-490					
Sub-total Plant-in-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	-	-	-	-
Other Additions		TPIS	-	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION						
Intangible Plant		INTDEP	DISTDEP	DISTDEP-D	-	DISTDEP-C
Production Plant		PRODDEP	-	-	-	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant		TRANSDEP	-	-	-	-
Distribution Plant		DISTDEP	DISTDEP	DISTDEP-D	-	DISTDEP-C
General Plant		GENDEP	DISTDEP	DISTDEP-D	-	DISTDEP-C
Retirement Work in Progress		TPIS	-	-	-	-
Sub-total						
Plant Held For Future Use		TPIS	-	-	-	-
Total Accumulated Depreciation						
III. OTHER RATE BASE						
Contributions in Aid of Construction		CIAC	DEMAND	DISTPT-D	-	-
Cash Working Capital		WC	DISTWC	DISTWC-D	-	DISTWC-C
Security Deposits		ONSITE	-	-	-	-
Gas in Storage		STOR	-	-	-	-
Investment in DSM		TRANS	-	-	-	-
Investment in Regulatory Costs		OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C
Investment in Site Restoration		TPIS	DISTO&M	DISTPT-D	-	DISTPT-C
Total Other Rate Base						
TOTAL RATE BASE						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	OnSite Energy Allocator	Customer Allocator
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Franchises & Consents	401	TPIS	ONSITEPT	-	-	ONSITEPT-C
Other Intangible Plant	402	TPIS	ONSITEPT	-	-	ONSITEPT-C
Sub-total	401-402					
B. PRODUCTION PLANT (Reserved)						
Sub-total	420-424	PRODPT	-	-	-	-
C. LOCAL STORAGE PLANT						
Land	440	STOR	-	-	-	-
Structures & Improvements	442	TPIS	-	-	-	-
Sub-total	440-449					
D. TRANSMISSION PLANT						
Land	460	TRANSPT	-	-	-	-
Structures & Improvements	461	TRANS	-	-	-	-
Structures & Improvements - M&R	463	TRANS	-	-	-	-
Mains	465	TRANS	-	-	-	-
Measuring & Reg. Equipment	467	TRANS	-	-	-	-
Other Transmission Equipment	469	TRANSPT	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	ONSITEPT	-	-	ONSITEPT-C
Computer Equipment - Hardware	471	DISTPT	ONSITEPT	-	-	ONSITEPT-C
Structures & Improvements	472	DIST	-	-	-	-
Structures & Improvements M & R	472.1	DIST	-	-	-	-
Services	473	ONSITE	CUST	-	-	SERVICE
Regulators	474	ONSITE	CUST	-	-	METERINVEST
Regulators & Meters Installations	474.1	ONSITE	-	-	-	-
Mains	475	DIST	-	-	-	-
Measuring & Reg. Equipment	477	DIST	CUST	-	-	DISTM&R
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	CUST	-	-	METERINVEST
AMR/ERT Modules	479	ONSITE	CUST	-	-	AMRERT
Other Distribution Equipment	-	DISTPT	-	-	-	-
Sub-total	470-479					
F. GENERAL PLANT						
Land	480	OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Structures & Improvements	482	OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Leasehold Improvements	482.1	OPEXP	-	-	-	-
Office Furniture & Equipment	483	OPEXP	-	-	-	-
Target Adjustments	483.1	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development	483.3	OPEXP	-	-	-	-
Transportation Equipment	484	OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	ONSITEPT	-	-	ONSITEPT-C
Tools & Work Equipment	486	MAIN/SVC	ONSITEPT	-	-	ONSITEPT-C
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	ONSITEO&M	-	-	ONSITEPT-C
Sub-total	480-490					
Sub-total Plant-in-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	-	-	-	-
Other Additions		TPIS	-	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION						
Intangible Plant		INTDEP	ONSITEDEP	-	-	ONSITEDEP-C
Production Plant		PRODDEP	-	-	-	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant		TRANSDEP	-	-	-	-
Distribution Plant		DISTDEP	ONSITEDEP	-	-	ONSITEDEP-C
General Plant		GENDEP	ONSITEDEP	-	-	ONSITEDEP-C-GEN
Retirement Work in Progress		TPIS	-	-	-	-
Sub-total						
Plant Held For Future Use						
Total Accumulated Depreciation						
III. OTHER RATE BASE						
Contributions in Aid of Construction		CIAC	ONSITERTBASE	-	-	ONSITEPT-C ONSITEPT-C (CIAC)
Cash Working Capital		WC	ONSITEWC	-	-	ONSITEWC-C
Security Deposits		ONSITE	CUST	-	-	BILLCOLL
Gas in Storage		STOR	-	-	-	-
Investment in DSM		TRANS	-	-	-	-
Investment in Regulatory Costs		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Investment in Site Restoration		TPIS	ONSITEO&M	-	-	ONSITEPT-C
Total Other Rate Base						
TOTAL RATE BASE						

No change


Account Description	Account Code	Functional Allocator	Classification Allocator	Production		Customer Allocator
				Demand Allocator	Energy Allocator	
COST OF SERVICE DETAILS						
I. COST OF GAS						
A. FIXED COSTS						
TCPL FS Demand - Sask Zone		PIPE	€	-	-	-
TCPL STS Demand		PIPE	€	-	-	-
NGTL		PIPE				
[REDACTED]		PIPE	€	-	-	-
TCPL Firm Service - Emerson to Man Zone		PIPE	€	-	-	-
TCPL FS Demand - Man Zone		PIPE	€	-	-	-
Other Pipeline Fixed Tolls		PIPE	€	-	-	-
ANR Storage Deliverability		STOR	€	-	-	-
ANR Joliet to Storage Winter		STOR	€	-	-	-
ANR Crystal Falls from Storage		STOR	€	-	-	-
GLGT Storage to Deward		STOR	€	-	-	-
Seasonal Storage Capacity		STOR	€	-	-	-
Seasonal Storage Deliverability		STOR	€	-	-	-
Annual Storage Capacity		STOR	€	-	-	-
Annual Storage Deliverability		STOR	€	-	-	-
ANR Joliet to Storage Summer		STOR	€	-	-	-
ANR Crystal Falls to Storage		STOR	€	-	-	-
GLGT Emerson to Crystal Falls		STOR	€	-	-	-
Forecast Capacity Management Revenues		PIPE	€	-	-	-
Sub-total						
B. VARIABLE TRANSPORTATION						
TCPL FS - Sask Zone		PIPE	€	-	-	-
TCPL FS - Flowing directly to Man Zone		PIPE	€	-	-	-
TCPL FS - SSDA (Welwyn)		PIPE	€	-	-	-
Primary Gas Delivered Service		PIPE	€	-	-	-
GLGT Storage Transportation		STOR	€	-	-	-
ANR Storage Transportation		STOR	€	-	-	-
ANR Storage Withdrawl Chg.		STOR	€	-	-	-
Storage Gas - Transportation & Delivery Cost		STOR	€	-	-	-
Compressor Fuel TCPL SSDA		PROD	;	-	-	-
Compressor Fuel P AECO (Empress)		PROD	;	ENERGY	-	WESTERN
Compressor Fuel Emerson		STOR	€	-	-	-
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	;	-	-	-
Compressor Fuel Oklahoma		STOR	€	-	-	-
Compressor Fuel Storage & Supplemental US Supplies		STOR	€	-	-	-
Sub-total						
C. COMMODITY COST						
Primary AECO Direct to System		UFG-PRI AECO	1	ENERGY	-	WESTERN
Storage Gas Primary AECO to System		UFG-PRI AECO	1	ENERGY	-	WESTERN
Oklahoma Supply		UFG-SUPP nonAECO	1	-	-	-
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	1	ENERGY	-	PEAKING
Emerson Supply		UFG-SUPP nonAECO	1	ENERGY	-	PEAKING
Primary Gas Delivered Service		UFG-PRI AECO	1	ENERGY	-	WESTERN
Fixed Price Offering		UFG-PRI AECO	1	ENERGY	-	FPO
Sub-total						
D. OTHER GAS COSTS						
Minell Charges		TRANS	t	-	-	-
Load Balancing Charges		PIPE	€	-	-	-
Baseload Volume Price Increment Charges		PIPE	€	-	-	-
Sub-total						
Total Cost of Gas						
II. OTHER REVENUE						
Rental Income		ONSITE	z	-	-	-
Late Payment Charge		ONSITE	z	-	-	-
Broker Revenue		ONSITE	z	-	-	-
Other		OPEXP	f	PRODO&M	-	COMCOST
Total Other Revenue						

1a

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Pipeline		Customer Allocator
				Demand Allocator	Energy Allocator	
COST OF SERVICE DETAILS						
I. COST OF GAS						
A. FIXED COSTS						
TCPL FS Demand - Sask Zone		PIPE	DEMAND	PAVG PDAY (INT)	-	-
TCPL STS Demand		PIPE	DEMAND	PAVG PDAY (INT)	-	-
NGTL		PIPE	DEMAND	PAVG PDAY (INT)	-	-
[REDACTED]		PIPE	DEMAND	PAVG PDAY (INT)	-	1a
TCPL Firm Service - Emerson to Man Zone		PIPE	DEMAND	PAVG PDAY (INT)	-	-
TCPL FS Demand - Man Zone		PIPE	DEMAND	PAVG PDAY (INT)	-	-
Other Pipeline Fixed Tolls		PIPE	DEMAND	PAVG PDAY (INT)	-	-
ANR Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Winter		STOR	-	-	-	-
ANR Crystal Falls from Storage		STOR	-	-	-	-
GLGT Storage to Deward		STOR	-	-	-	-
Seasonal Storage Capacity		STOR	-	-	-	-
Seasonal Storage Deliverability		STOR	-	-	-	-
Annual Storage Capacity		STOR	-	-	-	-
Annual Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Summer		STOR	-	-	-	-
ANR Crystal Falls to Storage		STOR	-	-	-	-
GLGT Emerson to Crystal Falls		STOR	-	-	-	-
Forecast Capacity Management Revenues		PIPE	DEMAND	PAVG PDAY (INT)	-	-
Sub-total						
B. VARIABLE TRANSPORTATION						
TCPL FS - Sask Zone		PIPE	-	-	-	-
TCPL FS - Flowing directly to Man Zone		PIPE	-	-	-	-
TCPL FS - SSDA (Welwyn)		PIPE	-	-	-	-
Primary Gas Delivered Service		PIPE	ENERGY	-	COM1	-
GLGT Storage Transportation		STOR	-	-	-	-
ANR Storage Transportation		STOR	-	-	-	-
ANR Storage Withdrawl Chg.		STOR	-	-	-	-
Storage Gas - Transportation & Delivery Cost		STOR	-	-	-	-
Compressor Fuel TCPL SSDA		PROD	-	-	-	-
Compressor Fuel PROD AECO (Empress)		PROD	ENERGY	-	COM1	-
Compressor Fuel Emerson		STOR	-	-	-	-
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	-	-	-	-
Compressor Fuel Oklahoma		STOR	-	-	-	-
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-	-	-
Sub-total						
C. COMMODITY COST						
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-
Emerson Supply		UFG-SUPP nonAECO	-	-	-	-
Primary Gas Delivered Service		UFG-PRI AECO	-	-	-	-
Fixed Price Offering		UFG-PRI AECO	-	-	-	-
Sub-total						
D. OTHER GAS COSTS						
Minell Charges		TRANS	-	-	-	-
Load Balancing Charges		PIPE	DEMAND	PAVG PDAY	-	-
Baseload Volume Price Increment Charges		PIPE	-	-	-	-
Sub-total						
Total Cost of Gas						
II. OTHER REVENUE						
Rental Income		ONSITE	-	-	-	-
Late Payment Charge		ONSITE	-	-	-	-
Broker Revenue		ONSITE	-	-	-	-
Other		OPEXP	PIPEO&M	PAVG PDAY	PIPEO&M-E	-
Total Other Revenue						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Storage		Customer Allocator
				Demand Allocator	Energy Allocator	
COST OF SERVICE DETAILS						
I. COST OF GAS						
A. FIXED COSTS						
TCPL FS Demand - Sask Zone		PIPE	-	-	-	-
TCPL STS Demand		PIPE	-	-	-	-
NGTL		PIPE				
		PIPE	-	-	-	-
TCPL Firm Service - Emerson to Man Zone		PIPE	-	-	-	1a
TCPL FS Demand - Man Zone		PIPE	-	-	-	-
Other Pipeline Fixed Tolls		PIPE	-	-	-	-
ANR Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Winter		STOR	DEMAND	PAVG WINTEXC	-	-
ANR Crystal Falls from Storage		STOR	DEMAND	PAVG WINTEXC	-	-
GLGT Storage to Deward		STOR	DEMAND	PAVG WINTEXC	-	-
Seasonal Storage Capacity		STOR	DEMAND	PAVG WINTEXC	-	-
Seasonal Storage Deliverability		STOR	DEMAND	PAVG WINTEXC	-	-
Annual Storage Capacity		STOR	DEMAND	PAVG WINTEXC	-	-
Annual Storage Deliverability		STOR	DEMAND	PAVG WINTEXC	-	-
ANR Joliet to Storage Summer		STOR	DEMAND	PAVG WINTEXC	-	-
ANR Crystal Falls to Storage		STOR	DEMAND	PAVG WINTEXC	-	-
GLGT Emerson to Crystal Falls		STOR	DEMAND	PAVG WINTEXC	-	-
Forecast Capacity Management Revenues		PIPE	-	-	-	-
Sub-total						
B. VARIABLE TRANSPORTATION						
TCPL FS - Sask Zone		PIPE	-	-	-	-
TCPL FS - Flowing directly to Man Zone		PIPE	-	-	-	-
TCPL FS - SSDA (Welwyn)		PIPE	-	-	-	-
Primary Gas Delivered Service		PIPE	-	-	-	-
GLGT Storage Transportation		STOR	ENERGY	-	COMWINT	-
ANR Storage Transportation		STOR	ENERGY	-	COMWINT	-
ANR Storage Withdrawal Chg.		STOR	ENERGY	-	COMWINT	-
Storage Gas - Transportation & Delivery Cost		STOR	ENERGY	-	COMWINT	-
Compressor Fuel TCPL SSDA		PROD	-	-	-	-
Compressor Fuel Primary AECO (Empress)		PROD	-	-	-	-
Compressor Fuel Emerson		STOR	ENERGY	-	COMWINT	-
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	-	-	-	-
Compressor Fuel Oklahoma		STOR	-	-	-	-
Compressor Fuel Storage & Supplemental US Supplies		STOR	ENERGY	-	COMWINT	-
Sub-total						
C. COMMODITY COST						
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-
Emerson Supply		UFG-SUPP nonAECO	-	-	-	-
Primary Gas Delivered Service		UFG-PRI AECO	-	-	-	-
Fixed Price Offering		UFG-PRI AECO	-	-	-	-
Sub-total						
D. OTHER GAS COSTS						
Minell Charges		TRANS	-	-	-	-
Load Balancing Charges		PIPE	-	-	-	-
Baseload Volume Price Increment Charges		PIPE	-	-	-	-
Sub-total						
Total Cost of Gas						
II. OTHER REVENUE						
Rental Income		ONSITE	-	-	-	-
Late Payment Charge		ONSITE	-	-	-	-
Broker Revenue		ONSITE	-	-	-	-
Other		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Total Other Revenue						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	Transmission	Energy Allocator	Customer Allocator
COST OF SERVICE DETAILS							
I. COST OF GAS							
A. FIXED COSTS							
TCPL FS Demand - Sask Zone		PIPE	-	-		-	-
TCPL STS Demand		PIPE	-	-		-	-
NGTL		PIPE	-	-		-	-
[REDACTED]		PIPE	-	-		-	1a
TCPL Firm Service - Emerson to Man Zone		PIPE	-	-		-	-
TCPL FS Demand - Man Zone		PIPE	-	-		-	-
Other Pipeline Fixed Tolls		PIPE	-	-		-	-
ANR Storage Deliverability		STOR	-	-		-	-
ANR Joliet to Storage Winter		STOR	-	-		-	-
ANR Crystal Falls from Storage		STOR	-	-		-	-
GLGT Storage to Deward		STOR	-	-		-	-
Seasonal Storage Capacity		STOR	-	-		-	-
Seasonal Storage Deliverability		STOR	-	-		-	-
Annual Storage Capacity		STOR	-	-		-	-
Annual Storage Deliverability		STOR	-	-		-	-
ANR Joliet to Storage Summer		STOR	-	-		-	-
ANR Crystal Falls to Storage		STOR	-	-		-	-
GLGT Emerson to Crystal Falls		STOR	-	-		-	-
Forecast Capacity Management Revenues		PIPE	-	-		-	-
Sub-total							
B. VARIABLE TRANSPORTATION							
TCPL FS - Sask Zone		PIPE	-	-		-	-
TCPL FS - Flowing directly to Man Zone		PIPE	-	-		-	-
TCPL FS - SSDA (Welwyn)		PIPE	-	-		-	-
Primary Gas Delivered Service		PIPE	-	-		-	-
GLGT Storage Transportation		STOR	-	-		-	-
ANR Storage Transportation		STOR	-	-		-	-
ANR Storage Withdrawal Chg.		STOR	-	-		-	-
Storage Gas - Transportation & Delivery Cost		STOR	-	-		-	-
Compressor Fuel TCPL SSDA		PROD	-	-		-	-
Compressor Fuel P AECO (Empress)		PROD	-	-		-	-
Compressor Fuel Emerson		STOR	-	-		-	-
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	-	-		-	-
Compressor Fuel Oklahoma		STOR	-	-		-	-
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-		-	-
Sub-total							
C. COMMODITY COST							
Primary AECO Direct to System		UFG-PRI AECO	ENERGY	-		COMUFG	-
Storage Gas Primary AECO to System		UFG-PRI AECO	ENERGY	-		COMUFG	-
Oklahoma Supply		UFG-SUPP nonAECO	-	-		-	-
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	ENERGY	-		COMUFG	-
Emerson Supply		UFG-SUPP nonAECO	ENERGY	-		COMUFG	-
Primary Gas Delivered Service		UFG-PRI AECO	ENERGY	-		COMUFG	-
Fixed Price Offering		UFG-PRI AECO	ENERGY	-		COMUFG	-
Sub-total							
D. OTHER GAS COSTS							
Minell Charges		TRANS	DEMAND	PAVG-T PDAY-T		-	-
Load Balancing Charges		PIPE	-	-		-	-
Baseload Volume Price Increment Charges		PIPE	-	-		-	-
Sub-total							
Total Cost of Gas							
II. OTHER REVENUE							
Rental Income		ONSITE	-	-		-	-
Late Payment Charge		ONSITE	-	-		-	-
Broker Revenue		ONSITE	-	-		-	-
Other		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Total Other Revenue							

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Distribution		
				Demand Allocator	Energy Allocator	Customer Allocator
COST OF SERVICE DETAILS						
I. COST OF GAS						
A. FIXED COSTS						
TCPL FS Demand - Sask Zone		PIPE	-	-	-	-
TCPL STS Demand		PIPE	-	-	-	-
NGTL		PIPE	-	-	-	-
[REDACTED]		PIPE	-	-	-	-
TCPL Firm Service - Emerson to Man Zone		PIPE	-	-	-	-
TCPL FS Demand - Man Zone		PIPE	-	-	-	-
Other Pipeline Fixed Tolls		PIPE	-	-	-	-
ANR Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Winter		STOR	-	-	-	-
ANR Crystal Falls from Storage		STOR	-	-	-	-
GLGT Storage to Deward		STOR	-	-	-	-
Seasonal Storage Capacity		STOR	-	-	-	-
Seasonal Storage Deliverability		STOR	-	-	-	-
Annual Storage Capacity		STOR	-	-	-	-
Annual Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Summer		STOR	-	-	-	-
ANR Crystal Falls to Storage		STOR	-	-	-	-
GLGT Emerson to Crystal Falls		STOR	-	-	-	-
Forecast Capacity Management Revenues		PIPE	-	-	-	-
Sub-total						
B. VARIABLE TRANSPORTATION						
TCPL FS - Sask Zone		PIPE	-	-	-	-
TCPL FS - Flowing directly to Man Zone		PIPE	-	-	-	-
TCPL FS - SSSA (Welwyn)		PIPE	-	-	-	-
Primary Gas Delivered Service		PIPE	-	-	-	-
GLGT Storage Transportation		STOR	-	-	-	-
ANR Storage Transportation		STOR	-	-	-	-
ANR Storage Withdrawal Chg.		STOR	-	-	-	-
Storage Gas - Transportation & Delivery Cost		STOR	-	-	-	-
Compressor Fuel TCPL SSSA		PROD	-	-	-	-
Compressor Fuel P AECO (Empress)		PROD	-	-	-	-
Compressor Fuel Emerson		STOR	-	-	-	-
Compressor Fuel TCPL SSSA (Welwyn) to MDA		PROD	-	-	-	-
Compressor Fuel Oklahoma		STOR	-	-	-	-
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-	-	-
Sub-total						
C. COMMODITY COST						
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-
Emerson Supply		UFG-SUPP nonAECO	-	-	-	-
Primary Gas Delivered Service		UFG-PRI AECO	-	-	-	-
Fixed Price Offering		UFG-PRI AECO	-	-	-	-
Sub-total						
D. OTHER GAS COSTS						
Minell Charges		TRANS	-	-	-	-
Load Balancing Charges		PIPE	-	-	-	-
Baseload Volume Price Increment Charges		PIPE	-	-	-	-
Sub-total						
Total Cost of Gas						
II. OTHER REVENUE						
Rental Income		ONSITE	-	-	-	-
Late Payment Charge		ONSITE	-	-	-	-
Broker Revenue		ONSITE	-	-	-	-
Other		OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C
Total Other Revenue						

1a

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	OnSite Energy Allocator	Customer Allocator
COST OF SERVICE DETAILS						
I. COST OF GAS						
A. FIXED COSTS						
TCPL FS Demand - Sask Zone		PIPE	-	-	-	-
TCPL STS Demand		PIPE	-	-	-	-
NGTL		PIPE	-	-	-	-
[REDACTED]		PIPE	-	-	-	1a
TCPL Firm Service - Emerson to Man Zone		PIPE	-	-	-	-
TCPL FS Demand - Man Zone		PIPE	-	-	-	-
Other Pipeline Fixed Tolls		PIPE	-	-	-	-
ANR Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Winter		STOR	-	-	-	-
ANR Crystal Falls from Storage		STOR	-	-	-	-
GLGT Storage to Deward		STOR	-	-	-	-
Seasonal Storage Capacity		STOR	-	-	-	-
Seasonal Storage Deliverability		STOR	-	-	-	-
Annual Storage Capacity		STOR	-	-	-	-
Annual Storage Deliverability		STOR	-	-	-	-
ANR Joliet to Storage Summer		STOR	-	-	-	-
ANR Crystal Falls to Storage		STOR	-	-	-	-
GLGT Emerson to Crystal Falls		STOR	-	-	-	-
Forecast Capacity Management Revenues		PIPE	-	-	-	-
Sub-total						
B. VARIABLE TRANSPORTATION						
TCPL FS - Sask Zone		PIPE	-	-	-	-
TCPL FS - Flowing directly to Man Zone		PIPE	-	-	-	-
TCPL FS - SSSA (Welwyn)		PIPE	-	-	-	-
Primary Gas Delivered Service		PIPE	-	-	-	-
GLGT Storage Transportation		STOR	-	-	-	-
ANR Storage Transportation		STOR	-	-	-	-
ANR Storage Withdrawl Chg.		STOR	-	-	-	-
Storage Gas - Transportation & Delivery Cost		STOR	-	-	-	-
Compressor Fuel TCPL SSSA		PROD	-	-	-	-
Compressor Fuel PROD AECO (Empress)		PROD	-	-	-	-
Compressor Fuel Emerson		STOR	-	-	-	-
Compressor Fuel TCPL SSSA (Welwyn) to MDA		PROD	-	-	-	-
Compressor Fuel Oklahoma		STOR	-	-	-	-
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-	-	-
Sub-total						
C. COMMODITY COST						
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-
Emerson Supply		UFG-SUPP nonAECO	-	-	-	-
Primary Gas Delivered Service		UFG-PRI AECO	-	-	-	-
Fixed Price Offering		UFG-PRI AECO	-	-	-	-
Sub-total						
D. OTHER GAS COSTS						
Minell Charges		TRANS	-	-	-	-
Load Balancing Charges		PIPE	-	-	-	-
Baseload Volume Price Increment Charges		PIPE	-	-	-	-
Sub-total						
Total Cost of Gas						
II. OTHER REVENUE						
Rental Income		ONSITE	-	-	-	-
Late Payment Charge		ONSITE	CUST	-	-	CUST-SGS
Broker Revenue		ONSITE	CUST	-	-	ONSITEOREV-C
Other		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Total Other Revenue						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Production		Customer Allocator	
				Demand Allocator	Energy Allocator		
III. OPERATING & ADMINISTRATIVE EXPENSES							
A. CUSTOMER SERVICE & CORPORATE RELATIONS							
Back/Middle Office Services		GASCOST	i	PRODGAS	-	PRODGAS-E	-
Billing & Collections		ONSITE	z	-	-	-	-
Customer & Public Relations		ONSITE	z	-	-	-	-
Customer Information Systems (Banner)		ONSITE	z	-	-	-	-
Customer Inspections		ONSITE	z	-	-	-	-
Customer Safety Services		ONSITE	z	-	-	-	-
Dispatch		ONSITE	z	-	-	-	-
Energy Supply, Planning & Support		PROCGAS	l	PRODGAS	-	PRODGAS-E	-
Environment		MAINS	c	-	-	-	-
Meter Reading		ONSITE	z	-	-	-	-
Rate and Regulatory Affairs		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Sub-total							
B. OPERATIONS AND MAINTENANCE							
Communication System		SCADA	b	-	-	-	-
Distribution Maintenance		MAIN/SVC	l	-	-	-	-
Load Forecast		ONSITE	z	-	-	-	-
Metering		ONSITE	z	-	-	-	-
Plant Failures & Emergencies		ONSITE	z	-	-	-	-
Quality Assessment		MAIN/SVC	l	-	-	-	-
Regulating Station Maintenance		DIST	-	-	-	-	-
System Performance & Reliability		MAINS	c	-	-	-	-
Sub-total							
C. ORGANIZATIONAL SUPPORT							
Corporate Governance		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Corporate Infrastructure		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Corporate Services		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Departmental Support		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Operational Management		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Sub-total							
D. ADJUSTMENTS TO INCOME							
Corporate Alloc. & Adj.		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Depreciation, Interest, Taxes		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Sub-total							
Total Operating & Administrative Expenses							
IV. DEPRECIATION & AMORTIZATION							
Depreciation Expense		DEPEXP	l	PRODDEPEXP	-	PRODDEPEXP-E	-
Amortization of Cust. Contributions		CIAC	c	-	-	-	-
Depreciation Common Assets		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Amortization Expense (Deferred)		TPIS	s	-	-	-	-
Demand Side Management Amortization Expense (Deferred)		TRANS	t	-	-	-	-
Furnace Replacement Program		ONSITE	z	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	t	-	-	-	-
Total Depreciation & Amortization Expenses							
V. CAPITAL & OTHER TAXES							
Municipal Taxes		TPIS	s	-	-	-	-
Payroll Tax		OPEXP	f	PRODO&M	-	PRODO&M-E	-
Taxes on Common Assets		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
Corporate Capital Tax		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
Business Taxes		RATEBASE	s	-	-	-	-
Other		RATEBASE	s	-	-	-	-
Income Taxes		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
Total Taxes							
VI. FINANCE EXPENSE							
		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
VII. CORPORATE ALLOCATION							
		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
VIII. NET INCOME (LOSS)							
		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
Working Capital Sub-Report							
Revenues		REVREQ		PRODREVREQ	-	PRODREVREQ-E	-
Cost of Gas		GASCOST		PRODGAS	-	PRODGAS-E	-
Operating Expenses		OPEXP		PRODO&M	-	PRODO&M-E	-
Municipal and Other Taxes		TPIS		-	-	-	-
Cost of Long Term Debt		RATEBASE		PRODRTBASE	-	PRODBASE-E	-
Cost of Short Term Debt		RATEBASE		PRODRTBASE	-	PRODBASE-E	-
Corporate Allocation		RATEBASE		PRODRTBASE	-	PRODBASE-E	-
Total							

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Pipeline		Customer Allocator
				Demand Allocator	Energy Allocator	
III. OPERATING & ADMINISTRATIVE EXPENSES						
A. CUSTOMER SERVICE & CORPORATE RELATIONS						
Back/Middle Office Services		GASCOST	PIPEGAS	PIPEGAS-D	PIPEGAS-E	-
Billing & Collections		ONSITE	-	-	-	-
Customer & Public Relations		ONSITE	-	-	-	-
Customer Information Systems (Banner)		ONSITE	-	-	-	-
Customer Inspections		ONSITE	-	-	-	-
Customer Safety Services		ONSITE	-	-	-	-
Dispatch		ONSITE	-	-	-	-
Energy Supply, Planning & Support		PROCGAS	PIPEGAS	PIPEGAS-D	PIPEGAS-E	-
Environment		MAINS	-	-	-	-
Meter Reading		ONSITE	-	-	-	-
Rate and Regulatory Affairs		OPEXP	PIPEO&M	RAVG PDAY	PIPEO&M-E	-
Sub-total						
B. OPERATIONS AND MAINTENANCE						
Communication System		SCADA	-	-	-	-
Distribution Maintenance		MAIN/SVC	-	-	-	-
Load Forecast		ONSITE	-	-	-	-
Metering		ONSITE	-	-	-	-
Plant Failures & Emergencies		ONSITE	-	-	-	-
Quality Assessment		MAIN/SVC	-	-	-	-
Regulating Station Maintenance		DIST	-	-	-	-
System Performance & Reliability		MAINS	-	-	-	-
Sub-total						
C. ORGANIZATIONAL SUPPORT						
Corporate Governance		OPEXP	PIPEO&M	RAVG PDAY	PIPEO&M-E	-
Corporate Infrastructure		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Corporate Services		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Departmental Support		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Operational Management		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Sub-total						
D. ADJUSTMENTS TO INCOME						
Corporate Alloc. & Adj.		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Depreciation, Interest, Taxes		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Sub-total						
Total Operating & Administrative Expenses						
IV. DEPRECIATION & AMORTIZATION						
Depreciation Expense		DEPEXP	PIPEDEPEXP	RAVG PDAY	PIPEDEPEXP-E	-
Amortization of Cust. Contributions		CIAC	-	-	-	-
Depreciation Common Assets		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Amortization Expense (Deferred)		TPIS	-	-	-	-
Demand Side Management Amortization Expense (Deferred)		TRANS	-	-	-	-
Furnace Replacement Program		ONSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-	-	-
Total Depreciation & Amortization Expenses						
V. CAPITAL & OTHER TAXES						
Municipal Taxes		TPIS	-	-	-	-
Payroll Tax		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Taxes on Common Assets		RATEBASE	PIPERTBASE	RAVG PDAY	PIPEBASE-E	-
Corporate Capital Tax		RATEBASE	PIPERTBASE	RAVG PDAY	PIPEBASE-E	-
Business Taxes		RATEBASE	-	-	-	-
Other		RATEBASE	-	-	-	-
Income Taxes		RATEBASE	PIPERTBASE	RAVG PDAY	PIPEBASE-E	-
Total Taxes						
VI. FINANCE EXPENSE						
		RATEBASE	PIPERTBASE	RAVG PDAY	PIPEBASE-E	-
VII. CORPORATE ALLOCATION						
		RATEBASE	PIPERTBASE	RAVG PDAY	PIPEBASE-E	-
VIII. NET INCOME (LOSS)						
		RATEBASE	PIPERTBASE	RAVG PDAY	PIPEBASE-E	-
Working Capital Sub-Report						
Revenues		REVREQ	PIPEREVREQ	PIPEREVREQ-D	PIPEREVREQ-E	-
Cost of Gas		GASCOST	PIPEGAS	PIPEGAS-D	PIPEGAS-E	-
Operating Expenses		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Municipal and Other Taxes		TPIS	-	-	-	-
Cost of Long Term Debt		RATEBASE	PIPERTBASE	PIPEBASE-D	PIPEBASE-E	-
Cost of Short Term Debt		RATEBASE	PIPERTBASE	PIPEBASE-D	PIPEBASE-E	-
Corporate Allocation		RATEBASE	PIPERTBASE	PIPEBASE-D	PIPEBASE-E	-
Total						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Storage		Customer Allocator
				Demand Allocator	Energy Allocator	
III. OPERATING & ADMINISTRATIVE EXPENSES						
A. CUSTOMER SERVICE & CORPORATE RELATIONS						
Back/Middle Office Services		GASCOST	STORGAS	STORGAS-D	STORGAS-E	-
Billing & Collections		ONSITE	-	-	-	-
Customer & Public Relations		ONSITE	-	-	-	-
Customer Information Systems (Banner)		ONSITE	-	-	-	-
Customer Inspections		ONSITE	-	-	-	-
Customer Safety Services		ONSITE	-	-	-	-
Dispatch		ONSITE	-	-	-	-
Energy Supply, Planning & Support		PROCGAS	STORGAS	STORGAS-D	STORGAS-E	-
Environment		MAINS	-	-	-	-
Meter Reading		ONSITE	-	-	-	-
Rate and Regulatory Affairs		OPEXP	STORO&M	PAVG PDAY	STORO&M-E	-
Sub-total						
B. OPERATIONS AND MAINTENANCE						
Communication System		SCADA	-	-	-	-
Distribution Maintenance		MAIN/SVC	-	-	-	-
Load Forecast		ONSITE	-	-	-	-
Metering		ONSITE	-	-	-	-
Plant Failures & Emergencies		ONSITE	-	-	-	-
Quality Assessment		MAIN/SVC	-	-	-	-
Regulating Station Maintenance		DIST	-	-	-	-
System Performance & Reliability		MAINS	-	-	-	-
Sub-total						
C. ORGANIZATIONAL SUPPORT						
Corporate Governance		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Corporate Infrastructure		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Corporate Services		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Departmental Support		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Operational Management		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Sub-total						
D. ADJUSTMENTS TO INCOME						
Corporate Alloc. & Adj.		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Depreciation, Interest, Taxes		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Sub-total						
Total Operating & Administrative Expenses						
IV. DEPRECIATION & AMORTIZATION						
Depreciation Expense		DEPEXP	STORDEPEXP	STORDEPEXP-D	STORDEPEXP-E	-
Amortization of Cust. Contributions		CIAC	-	-	-	-
Depreciation Common Assets		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Amortization Expense (Deferred)		TPIS	-	-	-	-
Demand Side Management Amortization Expense (Deferred)		TRANS	-	-	-	-
Furnace Replacement Program		ONSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-	-	-
Total Depreciation & Amortization Expenses						
V. CAPITAL & OTHER TAXES						
Municipal Taxes		TPIS	-	-	-	-
Payroll Tax		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Taxes on Common Assets		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Corporate Capital Tax		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Business Taxes		RATEBASE	-	-	-	-
Other		RATEBASE	-	-	-	-
Income Taxes		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Total Taxes						
VI. FINANCE EXPENSE						
		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
VII. CORPORATE ALLOCATION						
		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
VIII. NET INCOME (LOSS)						
		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Working Capital Sub-Report						
Revenues		REVREQ	STORREVREQ	STORREVREQ-D	STORREVREQ-E	-
Cost of Gas		GASCOST	STORGAS	STORGAS-D	STORGAS-E	-
Operating Expenses		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-
Municipal and Other Taxes		TPIS	-	-	-	-
Cost of Long Term Debt		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Cost of Short Term Debt		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Corporate Allocation		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Total						

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	Transmission		Customer Allocator
					Energy Allocator		
III. OPERATING & ADMINISTRATIVE EXPENSES							
A. CUSTOMER SERVICE & CORPORATE RELATIONS							
Back/Middle Office Services		GASCOST	TRANGAS	TRANGAS-D		TRANGAS-E	-
Billing & Collections		ONSITE	-	-		-	-
Customer & Public Relations		ONSITE	-	-		-	-
Customer Information Systems (Banner)		ONSITE	-	-		-	-
Customer Inspections		ONSITE	DEMAND	PAVG-T PDAY-T		-	-
Customer Safety Services		ONSITE	-	-		-	-
Dispatch		ONSITE	-	-		-	-
Energy Supply, Planning & Support		PROCGAS	DEMAND	TRANGAS-D		-	-
Environment		MAINS	DEMAND	PAVG-T PDAY-T		-	-
Meter Reading		ONSITE	-	-		-	-
Rate and Regulatory Affairs		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Sub-total							
B. OPERATIONS AND MAINTENANCE							
Communication System		SCADA	DEMAND	PAVG-T PDAY-T		-	-
Distribution Maintenance		MAIN/SVC	DEMAND	PAVG-T PDAY-T		-	-
Load Forecast		ONSITE	-	-		-	-
Metering		ONSITE	-	-		-	-
Plant Failures & Emergencies		ONSITE	-	-		-	-
Quality Assessment		MAIN/SVC	DEMAND	PAVG-T PDAY-T		-	-
Regulating Station Maintenance		DIST	-	-		-	-
System Performance & Reliability		MAINS	DEMAND	PAVG-T PDAY-T		-	-
Sub-total							
C. ORGANIZATIONAL SUPPORT							
Corporate Governance		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Corporate Infrastructure		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Corporate Services		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Departmental Support		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Operational Management		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Sub-total							
D. ADJUSTMENTS TO INCOME							
Corporate Alloc. & Adj.		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Depreciation, Interest, Taxes		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Sub-total							
Total Operating & Administrative Expenses							
IV. DEPRECIATION & AMORTIZATION							
Depreciation Expense		DEPEXP	TRANDEPEXP	TRANDEPEXP-D		TRANDEPEXP-E	-
Amortization of Cust. Contributions		CIAC	TRANO&M	TRANDEPEXP-D TRANDEPEXP-D (CIAC)		TRANDEPEXP-E TRANDEPEXP-E (CIAC)	-
Depreciation Common Assets		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Amortization Expense (Deferred)		TPIS	TRANPT	TRANPT-D		-	-
Demand Side Management Amortization Expense (Deferred)		TRANS	ENERGY	-		CUSTDSM	-
Furnace Replacement Program		ONSITE	-	-		-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-		-	-
Total Depreciation & Amortization Expenses							
V. CAPITAL & OTHER TAXES							
Municipal Taxes		TPIS	TRANPT	TRANPT-D		-	-
Payroll Tax		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Taxes on Common Assets		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Corporate Capital Tax		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Business Taxes		RATEBASE	-	-		-	-
Other		RATEBASE	-	-		-	-
Income Taxes		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Total Taxes							
VI. FINANCE EXPENSE							
		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
VII. CORPORATE ALLOCATION							
		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
VIII. NET INCOME (LOSS)							
		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Working Capital Sub-Report							
Revenues		REVREQ	TRANREVREQ	TRANREVREQ-D		TRANREVREQ-E	-
Cost of Gas		GASCOST	TRANGAS	TRANGAS-D		TRANGAS-E	-
Operating Expenses		OPEXP	TRANO&M	TRANO&M-D		TRANO&M-E	-
Municipal and Other Taxes		TPIS	TRANPT	TRANPT-D		-	-
Cost of Long Term Debt		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Cost of Short Term Debt		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Corporate Allocation		RATEBASE	TRANRTBASE	TRANBASE-D		TRANBASE-E	-
Total							

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Distribution	
				Demand Allocator	Energy Allocator
III. OPERATING & ADMINISTRATIVE EXPENSES					
A. CUSTOMER SERVICE & CORPORATE RELATIONS					
Back/Middle Office Services		GASCOST	-	-	-
Billing & Collections		ONSITE	-	-	-
Customer & Public Relations		ONSITE	-	-	-
Customer Information Systems (Banner)		ONSITE	-	-	-
Customer Inspections		ONSITE	CUST	-	CUST-D
Customer Safety Services		ONSITE	-	-	-
Dispatch		ONSITE	-	-	-
Energy Supply, Planning & Support		PROCGAS	-	-	-
Environment		MAINS	MINPLANT	PAVG-D PDAY-D	CUST-D
Meter Reading		ONSITE	-	-	-
Rate and Regulatory Affairs		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Sub-total					
B. OPERATIONS AND MAINTENANCE					
Communication System		SCADA	DEMAND	PAVG-TBS PDAY-TBS	-
Distribution Maintenance		MAIN/SVC	DISTPT	DISTPT-D	CUST-D
Load Forecast		ONSITE	-	-	-
Metering		ONSITE	-	-	-
Plant Failures & Emergencies		ONSITE	-	-	-
Quality Assessment		MAIN/SVC	DISTPT	DISTPT-D	CUST-D
Regulating Station Maintenance		DIST	DISTPT	PAVG-TBS PDAY-TBS	DISTPT-C
System Performance & Reliability		MAINS	MINPLANT	PAVG-D PDAY-D	CUST-D
Sub-total					
C. ORGANIZATIONAL SUPPORT					
Corporate Governance		OPEXP	DISTO&M	DISTPT-D	DISTO&M-C
Corporate Infrastructure		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Corporate Services		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Departmental Support		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Operational Management		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Sub-total					
D. ADJUSTMENTS TO INCOME					
Corporate Alloc. & Adj.		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Depreciation, Interest, Taxes		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Sub-total					
Total Operating & Administrative Expenses					
IV. DEPRECIATION & AMORTIZATION					
Depreciation Expense		DEPEXP	DISTDEPEXP	DISTDEPEXP-D	DISTDEPEXP-C
Amortization of Cust. Contributions		CIAC	DISTO&M	DISTDEPEXP-D	DISTDEPEXP-C
Depreciation Common Assets		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Amortization Expense (Deferred)		TPIS	DISTPT	DISTPT-D	DISTPT-C
Demand Side Management Amortization Expense (Deferred)		TRANS	-	-	-
Furnace Replacement Program		ONSITE	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-	-
Total Depreciation & Amortization Expenses					
V. CAPITAL & OTHER TAXES					
Municipal Taxes		TPIS	DISTPT	DISTPT-D	DISTPT-C
Payroll Tax		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Taxes on Common Assets		RATEBASE	DISTPT	DISTBASE-D	DISTBASE-C
Corporate Capital Tax		RATEBASE	DISTPT	DISTBASE-D	DISTBASE-C
Business Taxes		RATEBASE	-	-	-
Other		RATEBASE	-	-	-
Income Taxes		RATEBASE	DISTPT	DISTBASE-D	DISTBASE-C
Total Taxes					
VI. FINANCE EXPENSE					
		RATEBASE	DISTRBASE	DISTBASE-D	DISTBASE-C
VII. CORPORATE ALLOCATION					
		RATEBASE	DISTRBASE	DISTBASE-D	DISTBASE-C
VIII. NET INCOME (LOSS)					
		RATEBASE	DISTRBASE	DISTBASE-D	DISTBASE-C
Working Capital Sub-Report					
Revenues		REVREQ	DISTREVREQ	DISTREVREQ-D	DISTREVREQ-C
Cost of Gas		GASCOST	-	-	-
Operating Expenses		OPEXP	DISTO&M	DISTO&M-D	DISTO&M-C
Municipal and Other Taxes		TPIS	DISTPT	DISTPT-D	DISTPT-C
Cost of Long Term Debt		RATEBASE	DISTRBASE	DISTBASE-D	DISTBASE-C
Cost of Short Term Debt		RATEBASE	DISTRBASE	DISTBASE-D	DISTBASE-C
Corporate Allocation		RATEBASE	DISTRBASE	DISTBASE-D	DISTBASE-C
Total					

No change

Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	OnSite Energy Allocator	Customer Allocator
III. OPERATING & ADMINISTRATIVE EXPENSES						
A. CUSTOMER SERVICE & CORPORATE RELATIONS						
Back/Middle Office Services		GASCOST	-	-	-	-
Billing & Collections		ONSITE	CUST	-	-	BILLCOLL
Customer & Public Relations		ONSITE	CUST	-	-	CUSTREL
Customer Information Systems (Banner)		ONSITE	CUST	-	-	BILLCUST-D
Customer Inspections		ONSITE	CUST	-	-	CUSTINSP
Customer Safety Services		ONSITE	CUST	-	-	CUSTSAFE
Dispatch		ONSITE	CUST	-	-	WORKCOORD
Energy Supply, Planning & Support		PROCGAS	-	-	-	-
Environment		MAINS	-	-	-	-
Meter Reading		ONSITE	CUST	-	-	METERREAD
Rate and Regulatory Affairs		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Sub-total						
B. OPERATIONS AND MAINTENANCE						
Communication System		SCADA	CUST	-	-	CUST-IND
Distribution Maintenance		MAIN/SVC	CUST	-	-	CUSTSERV
Load Forecast		ONSITE	CUST	-	-	LOADFORE
Metering		ONSITE	CUST	-	-	METERREPAIR
Plant Failures & Emergencies		ONSITE	CUST	-	-	CUSTSAFE
Quality Assessment		MAIN/SVC	CUST	-	-	CUSTSERV
Regulating Station Maintenance		DIST	-	-	-	-
System Performance & Reliability		MAINS	-	-	-	-
Sub-total						
C. ORGANIZATIONAL SUPPORT						
Corporate Governance		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Corporate Infrastructure		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Corporate Services		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Departmental Support		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Operational Management		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Sub-total						
D. ADJUSTMENTS TO INCOME						
Corporate Alloc. & Adj.		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Depreciation, Interest, Taxes		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Sub-total						
Total Operating & Administrative Expenses						
IV. DEPRECIATION & AMORTIZATION						
Depreciation Expense		DEPEXP	ONSITEDEPEXP	-	-	ONSITEDEPEXP-C
Amortization of Cust. Contributions		CIAC	CUST	-	-	CUST-SGS
Depreciation Common Assets		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Amortization Expense (Deferred)		TPIS	ONSITEPT	-	-	ONSITEPT-C
Demand Side Management Amortization Expense (Deferred)		TRANS	-	-	-	-
Furnace Replacement Program		ONSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-	-	-
Total Depreciation & Amortization Expenses						
V. CAPITAL & OTHER TAXES						
Municipal Taxes		TPIS	ONSITEPT	-	-	ONSITEPT-C
Payroll Tax		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Taxes on Common Assets		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Corporate Capital Tax		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Business Taxes		RATEBASE	-	-	-	-
Other		RATEBASE	-	-	-	-
Income Taxes		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Total Taxes						
VI. FINANCE EXPENSE						
		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
VII. CORPORATE ALLOCATION						
		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
VIII. NET INCOME (LOSS)						
		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Working Capital Sub-Report						
Revenues		REVREQ	ONSITEREVREQ	-	-	ONSITEREVREQ-C
Cost of Gas		GASCOST	-	-	-	-
Operating Expenses		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Municipal and Other Taxes		TPIS	ONSITEPT	-	-	ONSITEPT-C
Cost of Long Term Debt		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Cost of Short Term Debt		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Corporate Allocation		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Total						

REFERENCE:

Application page 13-14, and Appendix 1 section 5.0 - Transmission and Distribution Definitions

PREAMBLE TO IR (IF ANY):

The distinction between Transmission and Distribution for Cost-of-Service purposes is demarked at 1900 kPa. However, the Atrium report indicates a 3 tiered “pressure class” breakdown distinguishing pipeline system pressure classification of “distribution” at 0-700 kPa (can delivery gas with only a single stage pressure regulator), for “high or intermediate” at 701-1900 kPa, and “transmission” at 1900 kPa and above.

QUESTION:

- a) Please confirm all Main Line Firm customers are served at 1900 kPa or above and therefore are allocated no Distribution Mains.
- b) Please provide a break down of the High-Volume Firm customers (of which there were approximately 92 as of the 2013/14 Test Year per Schedule 8.2.5 of the 2013/14 GRA) in terms of the pressure level at which they are served. There is no need to distinguish individual customers, they can simply be grouped to indicate the number (or approximate number) who are served at each given pressure level.
- c) Please confirm that industry standard definition for distribution gas pipelines is 700 kPa and below (e.g., Alberta Gas Distribution Act, BC Gas Safety Regulation, etc.). If not confirmed, please provide the rationale, with references.
- d) Please confirm, as per Appendix 1 (Atrium Report) Appendix A, and specifically, pdf page 71 of 89 (North of Winnipeg – Interlake Gas Pipeline Schematic) that the blue lines are indicated as being “Transmission Line” and include pipelines at 1720 kPa and above. If this is not confirmed, please provide a description of the Gas Pipeline Schematic diagram pressure for distinguishing “Transmission”.
- e) Manitoba Hydro’s Cost of Service Study specifically includes a class for electrical sub-transmission lines of a specified voltage (lower than transmission). Customers served at voltages above the level of sub- transmission (e.g., those served only at voltages over

100 kV) are not assigned costs for the sub-transmission system below 100 kV. Similarly, as noted in Manitoba Hydro's PCOSS14 document (Appendix 3.1 to the 2016 Cost of Service filing, at page 11) the allocation of distribution plant to GS Large customers 0-30 kV is discounted because much of the plant is downstream of the service to GS Large customers. Please indicate why Centra does not maintain a "High or Intermediate pressure" category of assets (700-1900 kPa) and ensure remaining "Distribution pressure" assets (700 kPa and below) are not allocated to customers served at Intermediate pressure?

- f) Further to (e) above, please provide a detailed discussion why creation of an Intermediate function is not an advisable path to ensure fairness in that customers would only pay for assets used and useful to their service level.
- g) Please provide a copy of Appendix 4.4 from the 2019/20 GRA, pages 58 of 137 and 63 of 137 and indicate if the length of pipelines by Medium, High and Transmission pressure remains relatively close to the current values.
- h) Please confirm that the description of Main Line customers in Appendix 2 remains current ("Mainline Customers receive gas through one meter where the Customer is served directly from the Company's transmission system or through dedicated distribution facilities at pressures in excess of medium pressure and whose annual gas requirements equal or exceed 680,000 m³ and who contract for such service for a minimum of one year"). Please confirm that in this reference "medium" pressure means 0-700 kPa, and if not please explain what is meant by medium pressure in this reference.
- i) With regard to part (h), please provide a detailed description of the meaning of "or through dedicated distribution facilities at pressures in excess of medium pressure" and indicate if this means customers served by a limited set of assets (e.g., a dedicated service connection operating at 1720 kPa) can be directly allocated the cost of assets below 1900 kPa that serve them, and otherwise receive service as a Main Line customer. If not, please indicate why this is not an option to these customers.

RESPONSE:

- a) Centra can confirm that the Mainline class is not allocated the costs of distribution mains, however not all customers within the class are served at pressure at or above 1900 kPa.
- b) There are currently 113 High Volume Firm customers. Centra does not have a record of the High Volume Firm customers by supply pressure.
- c) Centra does not confirm that the industry standard definition for distribution gas pipelines is 700 kPa and below. The references to the *Alberta Gas Distribution Act* and the BC Gas Safety Regulation are legislative requirements and not industry standards.

The applicable legislation in Manitoba is *The Gas Pipe Line Act* which provides:

“distribution system” means all that part of a gas pipe line that is not a gas transmission line and that is used in and municipality for the distribution of gas to the buildings or structures in which it is used by the ultimate consumers thereof;

“gas transmission line” means a gas pipe line that is used and operated for the transportation, transmission, or conduct of gas to a distribution system and that has been so designated by the board under section 13.

The Manitoba Public Utilities Board has not designated any Centra pipeline as a gas transmission line.

Furthermore, CSA Standard Z662 Oil and Gas Pipeline Systems is considered the industry standard in Canada. CSA Z662 uses the following, function based, definition:

Distribution System, gas – *the main and service lines, and their associated control devices, through which gas is conveyed from transmission lines or from local sources of supply to the termination of the operating company installation.*

CSA Z662 includes Clause 12 Gas Distribution Systems which provide the requirements for design and construction of gas distribution systems. The clause does not limit the applicability of this clause based on pressure. Rather, it uses a risk-based approach that

specifically excludes “steel mains or service lines intended to be operated at hoop stresses of 30% or more of the specified minimum yield strength of the pipe”. Hoop stress is determined from the pipe diameter, pipe wall thickness, pipe material grade and design pressure. As an example, a 114.3 mm diameter, 3.18 mm pipe wall, Gr. 290 MPa pipeline operating at 4830 kPa would have a hoop stress of 30% and be considered within the scope of Clause 12 Distribution.

Centra defines the terms medium pressure, high pressure and transmission pressure to differentiate the different pipeline systems. Medium pressure is commonly called “distribution pressure” while transmission pressure is often shortened to “transmission”.

- d) Confirmed. The blue lines shown in the North of Winnipeg – Interlake Gas Pipeline Schematic are transmission pressure pipelines with design maximum operating pressures above 1900 kPa. As described by Note 1, there is a section of pipe that is currently isolated operated at a lower pressure (1720 kPa or below). This section of pipe is suitable for operation at 4830 kPa.

Response to parts e) and f):

The distinction between Manitoba Hydro and Centra Gas on the applicability of a “intermediate” function between transmission and distribution is that Manitoba Hydro has customer classes that are defined based on the voltage at which they take service. As a result, there is an administrative process already in place that identifies in large part those costs that customers in certain classes should not bear responsibility for.

Outside of Centra’s Mainline, Special Contract and Power Station classes, Centra’s customer classes are not defined based upon the pressure at which they take service but rather on their annual volumes. As a result, incorporating an intermediate function would not be accompanied by a clear demarcation point for assigning cost responsibility as occurs on the electric side.

Additional considerations that demonstrate that the creation of an Intermediate function is not practical or workable for Centra’s circumstances include:

- The pressure at which a customer takes service can be partly by happenstance as Centra will connect customers in the most economic manner. As an example, some customers in the LGS class take service at higher pressure than those in the HVF class. Given customers are classed between LGS and HVF based on volume, and further complicated by the fact that LGS customers can opt to be in the SGS class, it would be impractical and unfeasible to track how many customers in each class take service at an “intermediate” pressure.
- Centra’s historic accounting asset records are based on the distinction between transmission and distribution pressure but do not include more granularity on pressure within the distribution category upon which to split the investment.

g) Please see requested attachment. Relative to the information in the attachment, Centra can advise the following approximate percentage addition, by length, for each pipeline category is approximately:

Pipeline Pressure and Use	Percentage Growth from 2016 Reference
Medium Pressure Services	9%
Medium Pressure Main	12%
High Pressure Main	35%
Transmission Pressure Main	2%

h) Confirmed.

i) “Dedicated distribution facilities in excess of medium pressure” refers to a customer being served directly from a Measuring and Regulating Station (town border station) through a dedicated distribution main at pressure in excess of 700 kPa. If a customer was served in that manner and also had annual volumes in excess of 680,000 m3, they could take service as a mainline customer.

Appendix B – Pipelines of Natural Gas Asset Condition Assessment

1. Pipelines

Underground pipelines are conduits utilized to distribute natural gas from natural gas sources to services. Manitoba Hydro's pipelines receive natural gas from TransCanada PipeLines (TCPL) and TransGas through stations, and supply all industrial, commercial and residential natural gas customers in Manitoba.

Manitoba Hydro uses two distinct systems for classifying pipelines. The first is defined in Natural Gas Standard 510.01 *System Pressure Classifications*, and classifies pipelines based on maximum operating pressure (MOP) and pipeline function. This system is used primarily for internal corporate purposes and is denoted by:

- Medium Pressure (MP) class exists when $MOP \leq 700$ kPa
- High Pressure (HP) class exists when $700 \text{ kPa} < MOP \leq 1900$ kPa
- Transmission Pressure (TP) class when $MOP > 1900$ kPa

Service pipelines are distribution pressure pipelines and are functionally defined, and denote pipelines which tee from distribution lines with the express purpose of providing natural gas service to a single or several customers.

The second system is an industry standard system used to apply codes and requirements by classifying pipelines using percent specified minimum yield strength (%SMYS), where:

- %SMYS < 30% denotes distribution pressure applications (see CSA Z662 Oil and Gas Pipeline System Standard, Clause 12).
- %SMYS > 30% denotes transmission pressure applications.

The system defined in Standard 510.01 based on pressure has historic roots but conforms to the CSA Z662 %SMYS system of classification.

Manitoba Hydro's natural gas pipelines are most prevalent in urban areas. Transmission pressure pipelines (orange outline in red) that supply high pressure or distribution pressure pipelines (orange) are shown in Figure 1 below. Service lines that are supplied by high pressure or distribution pipelines are not shown.

Appendix B – Pipelines of Natural Gas Asset Condition Assessment

Table 1 below illustrates the total length of each of the pressure classes and distinguishes by type of material.

Pressure class		Total Length (km) by Pipeline Material		
		Steel	Plastic	Aluminum
Medium pressure	Service lines	4529	2349	0
	Gas Mains	3299	4152	0
High pressure		198	92	0
Transmission pressure	<30% SMYS	674	0	0
	>30% SMYS	1154	0	32
Total		9854	6593	32
		16,479		

Table 1 Pipeline Length by material and pressure class

The length of pipelines by size is detailed in Figure 5.

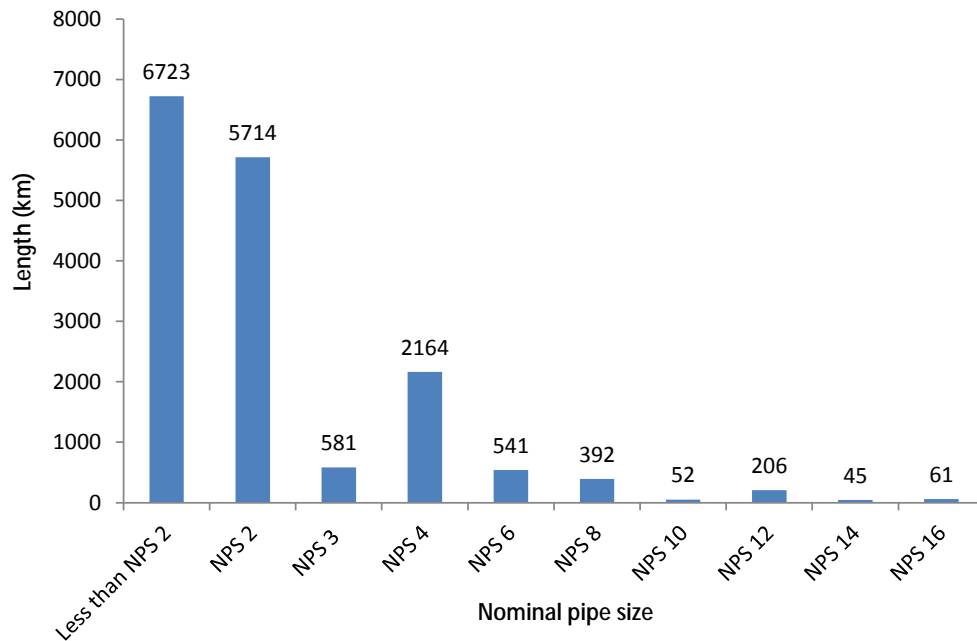


Figure 5 Pipeline Length by pipe diameter in nominal pipe size (NPS)

REFERENCE:

Application page 30 - Peak Day, Hour, Design Day

PREAMBLE TO IR (IF ANY):

Atrium recommends that the Demand related costs of Transmission and Distribution be allocated based on a coincident peak (CP) method, specifically “Coincident Peak Day Allocation Method” based on “Design Day Peak” (Appendix 1, page 1). This contrasts with Centra’s current method of Peak and Average Demand, based on Average Peak Day based on historical usage. Centra indicates it uses a Peak Design Hour for planning purposes.

Atrium recommends interruptible customers be included in the peak measure.

In short, there are three different coincident peak measures referenced:

- Design Day Peak (per Atrium)
- Peak Design Hour (per Centra planning)
- Average Peak Day (based on usage, not design, as used in Centra’s current Peak and Average calculations).

QUESTION:

- a) Atrium describes Centra’s peak load design approach at page 13 of Appendix 1, including reference to confidential values for design temperatures and heating degree-days in footnote 6. Please indicate if Centra considers the Atrium description to be an accurate summary of the design process for to meet peak demand.
- b) In Centra’s Application, paragraph beginning at page 30, line 22, Centra indicates it cannot implement the method proposed by Atrium (Design Day). Centra indicates it uses a Peak Design Hour instead for planning purposes. Please provide a detailed description of the difference between the Atrium recommended measure of Design Day, and the Centra method of Peak Design Hour. Is the difference only whether it is measured over a day or hour? If not, what else makes up the difference.

- c) Please confirm that Centra's present implementation approach to the Atrium Design Day method (as set out in Appendix 4) focuses on what customers have recently used at average peak temperatures, and not what the system throughput for which the system is designed and built. If not confirmed, please provide a detailed description why this is not confirmed.
- d) Please confirm that use of the "current peak day definition" proposed by Centra (as set out at the Application page 30, line 28) is used for illustrative calculations in the Cost-of-Service analysis in Appendix 4.
- e) With respect to (d) above, please provide a version of Appendix 4 based on "Peak Design Hour" as the CP allocator, rather than the current Average Peak Day allocator.
- f) With respect to (d) above, Centra indicates the illustrative approach is being used in this instance as "a Design Day metric by customer class is currently not available" and "will take time to develop". Please provide a detailed description of the tasks and timelines for development of the Design Day metric.
- g) With respect to (f) above, please confirm that Centra is proposing and intends to move to a design-based peak measure rather than usage-based peak measure at the earliest practical opportunity and before the next GRA. If not, please explain.
- h) Can Atrium please comment on the potential to implement the CP allocator at this time through use of Centra's Peak Design Hour metric as opposed to the Atrium recommended Design Day method. Would using Peak Design Hour be a reasonable implementation of the principles underlying Atrium's recommendation? If not, why not?
- i) Please confirm that the core difference between a design-based CP measure and a usage-based CP measure is that design peaks are higher, and in particular, are much higher for lower load factor customers who use gas mostly for seasonal heating. If confirmed, please also confirm that this means eventual implementation of design-based CP means the present Appendix 4 underestimates the costs to the distribution level customers and overestimates the costs to HVF, ML and other high load factor customers. If not confirmed, please explain why not.
- j) With respect to (i) please indicate if the design-based approach versus usage-based approach will have a material impact on the Power Stations class, as this class has delivery capabilities based on large potential usage during electrical emergencies, but low normal usage during non-drought year. If this is not confirmed, please explain why not.

k) In respect of interruptible customers, Centra references the logic for including interruptible customers in Distribution CP measures in the Application at 30, lines 8-16. Centra does not further discuss Transmission CP allocation to interruptible customers in this section. Please confirm whether Centra proposes to include interruptible customers in the Transmission CP as well as the Distribution CP, as proposed by Atrium. If not, please provide a reason for departing from Atrium's recommendation on this matter.

RESPONSE:

- a) Confirmed.
- b) Please see response to PUB/CENTRA I-9d.
- c) Not Confirmed. Centra's current method looks at the relationship between the peak day and annual volume (load factor) for the three most recent actual years. The load factor for those three years is then averaged and applied to the class volume forecast for the test year. The test year volumes are based on an average temperature year and therefore the coincident peak day will not be the same as Atrium's Design Day peak. Please see the response to part (i).
- d) Confirmed.
- e) Please see the response to PUB/CENTRA I-9d.
- f) Please see the response to PUB/CENTRA I-9a.
- g) Please see the response to PUB/CENTRA I-9a.
- h) Please see responses to PUB/CENTRA I-9 a) and d).
- i) Centra would clarify that the difference between a Design Day Allocator and a Coincident Peak Day allocator (as currently in use by Centra) is temperature. Both allocators take into consideration the forecast demand of Centra's classes, i.e., their

usage, on the peak day. For Centra's current peak and average allocator and the coincident peak allocator used in the illustrative result in Appendix 4 peak day is calculated based on an average winter. In Atrium's proposal the design day would not reflect an average winter but rather would reflect the coldest day that Centra incorporates into its planning processes. Centra anticipates that switching to a design day peak definition from the current coincident peak day definition will result in less costs being allocated to classes whose usage is less influenced by weather.

- j) The Power Station class's usage is not impacted by weather and as such it is not anticipated that there would be a material difference in its demand on the design day versus the coincident peak day in an average winter. If a direct assignment of the transmission facilities serving the Power Station Customer is approved, the difference between the Coincident Peak and Design Day Peak is essentially rendered inconsequential for purposes of allocating costs to the Power Station class. If a direct assignment is not approved for the Power Station class further consideration of the demand allocator for Power Station is likely required.

- k) Confirmed.

REFERENCE:

Application, page 31-33 - Special Contract and Power Stations

PREAMBLE TO IR (IF ANY):

IGU requires additional information to understand the implications of the proposed methodology to the Special Contract and Power Station classes.

QUESTION:

In the format of Appendix 3, please provide an indication of each category of asset, rate base element, and/or cost item that the Special Contract and Power Stations customers were previously allocated but will not longer be allocated as a result of the direct allocation method proposed.

RESPONSE:

Please see the response to CAC/CENTRA I-11 e) and f).

In the Direct Assignment method proposed by Centra for the Power Station and Special Contract class, each element of the Rate Base and Cost of Service that were previously allocated to these customer classes will continue to be allocated. The only exception will be the Customers Contributions in Aid of Construction (Rate Base) and the related amortization of Customer Contribution (Cost of Service) that will no longer be allocated to Special Contract class.

REFERENCE:

Appendix 3 - Unaccounted-For-Gas - COMUFG

PREAMBLE TO IR (IF ANY):

Centra allocated the cost of Unaccounted-For-Gas (UFG) using the COMUFG allocator, with all UFG allocated at the Transmission level. Centra indicates this is consistent with Order 131/04, however Order 131/04 makes no comment about allocation at the Transmission or Distribution level, and only addresses the specific allocation to the Special Contract class. The Board also encouraged Centra at that time to continue exploring the causes and determination of further actions to refine the allocation of UFG and indicated that the cost should be allocated based on direct assignment where possible.

QUESTION:

- a) Please provide the calculation of the COMUFG allocator, and its derivation.
- b) Pursuant to the Board's encouragement in Order 131/04 to Centra to continue to explore the issue of UFG allocation, please provide a copy of any updates or studies completed by Centra since this Order regarding UFDG responsibility at the customer level or broken out at the Transmission versus Distribution level.
- c) In Order 131/04, Centra indicated its "UFG of approximately 1% of sales volumes is below the industry norm." Please provide Centra's updated UFG percentages (ideally broken out at the transmission versus distribution level), as well as any utility industry comparisons presently available to Centra or to Atrium regarding industry norms for UFG at the Transmission level and separately at the Distribution level.
- d) Please provide the rationale relied upon by Centra to propose that Centra's UFG is fully allocated at the Transmission level, rather than functionalized in part to Transmission and with the larger part to Distribution, as is typical in natural gas utility UFG allocation?

RESPONSE:

Response to parts a) and b):

Please see PUB MFR 10 for the details on how the COMUFG allocator calculation is derived.

c) Centra does not have utility industry comparisons on UFG. Please see the following table for the most recent identified UFG percentage results:

<u>Period</u>	<u>Actual UFG %</u>
June 2012 to May 2013	0.53%
June 2013 to May 2014	1.00%
June 2014 to May 2015	0.67%
June 2015 to May 2016	0.24%
June 2016 to May 2017	0.58%
June 2017 to May 2018	0.56%
June 2018 to May 2019	0.03%
June 2019 to May 2020	0.04%
June 2020 to May 2021	0.76%

d) Centra's current allocation of UFG puts a greater weighting of UFG to customer classes that take service at the distribution level rather than at the transmission level and effectively removes the need for splitting the costs at the functionalization stage. The functionalization of UFG to Transmission has no bearing on the allocation between transmission-served and distribution-served customers, which is done based on the approved percentages by customer class, but rather is done in order for it to be recovered from both Sales Service and T-Service customers within a customer class.

REFERENCE:

Appendix 4, Allocation of Rate Base to Main Line customers.

PREAMBLE TO IR (IF ANY):

As noted in the response to IGU/CENTRA I-4a-Attachment 1 from the 2019/20 GRA, Distribution Plant is intended to only include those assets that serve customers at 1900 kPa and below (specifically “Pipelines with operating pressures less than or equal to 1900 kPa, all pressure reducing stations downstream of transmission station plant, all farm taps and farm tap inlet piping and all associated pipeline valves, fittings, service lines and customer meter set assemblies.”). Main Line customers are served at 1900 kPa and above, and as such would not use Distribution assets.

IGU requires additional information to understand the allocation of costs to Main Line customers.

QUESTION:

- a) Please provide a copy of the response to IGU/CENTRA I-4a- Attachment 1 from the 2019/20 GRA and indicate if there are any changes to that response.
- b) With respect to distribution assets, please confirm that CGM’s Application, Appendix 4, page 6 of 16 indicates \$3,000,402 in distribution assets allocated to Main Line customers, primarily for Account 477 Measuring and Regulating Equipment. With respect to the description of Account 477 in (a) above (per the response to IGU/CENTRA I-4a-Attachment 1 from the 2019/20 GRA), please provide a description of these assets and how they play any functional role in serving Main Line customers served at 1900 kPa and above.
- c) In reference to (b) above, please provide a similar description of each Distribution asset Account Code which is proposed to be allocated to Main Line customers and indicate the rationale for such allocation in terms of the function the assets provide to serve the noted Main Line customers.

RESPONSE:

- a) See Attachment 1 to this response. For updates, please see Attachment 2 to this response.
- b) Confirmed. Account 477 includes all regulating stations that are not directly interconnected to the TCPL Mainline. The Mainline class is not served directly from the primary gate stations but rather from dedicated distribution stations, often referred to as town border stations. These stations, included in Measuring and Regulating Equipment account 477, measure, regulate and control pressure in order to serve customers, including those in the Mainline class not all of whom are served at pressure above 1900 kPa.
- c) Customers in the Mainline class are allocated the following distribution costs:

E. DISTRIBUTION PLANT	MAINLINE	RATIONALE
Land	7,626	Land associated with pressure regulating stations or above grade assemblies used to control the flow of gas. Land associated with the regulating stations serving the mainline class would be included in this account.
Computer Equipment - Hardware	5,103	Includes the costs of the related hardware and equipment for the Supervisory Control and Data Acquisition System (SCADA) pertaining to the transmission and distribution of natural gas in Manitoba.
Structures & Improvements: M & R	247,300	Includes the cost of structures, foundation and related facilities used for the measuring and regulating function of natural gas distribution operations.
Services	112,363	Pipelines used to convey gas from a transmission and distribution pipeline to the customer.

E. DISTRIBUTION PLANT	MAINLINE	RATIONALE
Regulators	95,980	Includes the cost of customer regulating equipment which is used to control and maintain pressures within acceptable limits.
Measuring & Reg. Equipment	2,216,767	Includes the cost of meters, gauges, regulators and associated equipment used for measuring or regulating gas for distribution operations.
Telemetry Equipment	236,981	Includes the equipment and installation costs used for measuring and collecting data.
Meters	78,281	Includes the cost of meters used for measuring the quantity of gas delivered to customers for billing purposes.
Subtotal	3,000,402	

TRANSMISSION PLANT

Pipelines with operating pressures above 1900 kPa and associated transmission pressure pipeline valves and fittings, and all pressure reducing stations with direct interconnection to the TCPL mainline.

460. LAND

This account includes the cost of land used for transmission operations.

463. STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

This account includes the cost of structure foundations and related facilities used for the measuring and regulating function of natural gas transmission operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are directly related to the above functions and structures.

464. STRUCTURES AND IMPROVEMENTS - OTHER

This account includes the cost of structures and related facilities used for gas transmission operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system, Roads, Fencing

465. MAINS

This account includes the installed cost of gas transmission mains between a station's discharge valve and the next station's inlet valve, including pipe from receiving meters to delivery meters.

Examples of Components: Pipe casing, Pipe line, Clearing and grading, Concrete supports, River weights, Damages to property of others, Saddles, Structural equipment and support, Equipment foundation Surveying, Lightning arrestor, Valve, Manifold fittings. Vents

465.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on transmission pipelines to prevent corrosion and maintain the integrity of the pipe.

465.20 GAS IN-LINE INSPECTIONS

This account includes the cost of In-Line Inspections (ILI) to assess the condition of the natural gas pipelines. This account also includes the cost of pipeline modifications to accommodate inspection tools, cleaning, pig tracking, filters, excavations and pipeline repairs.

467. MEASURING AND REGULATING EQUIPMENT

This account includes the installed cost of meters, gauges, regulators and associated equipment used for measuring and regulating natural gas in transmission operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, Pump, Controller, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment, Gauges, Tank, Telemetry equipment, Header, Thermometer, Line Heater, Tubing, Valve, Valve box, Manometer, Valve operator

DISTRIBUTION PLANT

Pipelines with operating pressures less than or equal to 1900 kPa, all pressure reducing stations downstream of transmission station plant, all farm taps and farm tap inlet piping and all associated pipeline valves, fittings, service lines and customer meter set assemblies.

470. LAND

This account includes the cost of land used for distribution operations.

472. STRUCTURES AND IMPROVEMENTS- OTHER

This account includes the cost of structures and related facilities used for distribution operations.

Examples of Components: Buildings, Drainage system, Roads, and Fencing

472.10 STRUCTURES AND IMPROVEMENTS – MEASURING AND REGULATING

This account includes the cost of structures, foundation and related facilities used for the measuring and regulating function of natural gas distribution operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are directly related to the above functions and structures

473. SERVICES

This account includes the installed cost of service pipes, from the point at which the main is tapped to and including the meter shut off stop.

Examples of Components: Curb valves and curb boxes, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe and fittings, including saddle, tee, or other fittings on street main, Pipe coatings, Protection of street openings

474. REGULATORS AND METER INSTALLATIONS

This account includes the cost of regulators whether actually installed or held in reserve. It shall further include the cost of labour and materials used, and expenses incurred in the original installation of regulators and meters.

Examples of Components: Cocks, Fittings, Locks, Regulators, Labour, Regulator vents, Meter bars, Seals, Pipe, supports, valves, relief valves

475. MAINS

This account includes the installed cost of distribution system mains from the transmission line to customer service lines.

Examples of Components: Clearing and grading, Damages to property of others, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe, Pipe coating, Pipe fittings, Pipe laying, Pipe supports, Protection of street openings, Surveying, Valves (including manholes or pits) not associated with regulating equipment

475.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on distribution pipelines to prevent corrosion and maintain the integrity of the pipe.

477. MEASURING AND REGULATING EQUIPMENT

This account includes the cost of meters, gauges, regulators and associated equipment used for measuring or regulating gas for distribution operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, Controller, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment,, Gauges, , Line heater, Tubing, Valve, Manhole, Valve box, Manometer, Valve operator

477.10 TELEMETRY EQUIPMENT

This account includes the equipment and installation costs of telemetry communications equipment used for measuring and collecting data at remote or inaccessible sites.

478. METERS

This account shall include the cost of meters or devices for use in measuring the quantity of gas delivered to customers, whether actually in service or held in reserve.

The records covering meters shall be maintained so that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

Examples of Components: Government seals, Meter unit, including badging

478.10 METER TESTING

This account includes the costs of exchanging and performing verification/testing of natural gas meters.

479.10 COMPUTER HARDWARE EQUIPMENT – SCADA

This account includes the costs of the related hardware and equipment for the Supervisory Control and Data Acquisition System (SCADA) pertaining to the transmission and distribution of natural gas in Manitoba.

GENERAL PLANT

Note: Following the acquisition of Centra Gas by Manitoba Hydro, acquisition of general plant is made by the parent company Manitoba Hydro. The costs associated with such plant assets are allocated to Centra by way of the Integrated Cost Allocation Methodology.

480. LAND

This account includes the cost of land not specific to distribution or transmission operations.

482. STRUCTURES AND IMPROVEMENTS

This account includes the cost of structures and related facilities used for general utility operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system Roads, Fencing

483. OFFICE FURNITURE AND EQUIPMENT

This account includes the cost of office equipment, furniture and fixtures, when not built in or permanently attached to buildings.

Examples of Components: Workstations, Cabinets and Furniture

483.20 COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

This account includes the costs of general computer hardware and equipment (e.g. Banner)

484. TRANSPORTATION EQUIPMENT

This account includes the cost of transportation equipment, used in gas operations, including equipment installed on company vehicles.

Examples of Components: Automobiles, Snowmobiles, Tractor, Electric vehicle, Truck, Truck trailer, Motor boat, Van and all-terrain vehicles

485. HEAVY WORK EQUIPMENT

This account includes the cost of major items of movable equipment used for construction or maintenance in gas operations.

Examples of Components: Air compressor, Backhoe, Hoist, Bulldozer, Pipe threading and cutting machine, Welding machine, Generator, Nitrogen cylinders, Fusion equipment, Mini excavator, Excavator, Directional drill, Hydrovac, Skid steer

Note: Small tools and equipment and large non-movable equipment shall be included in Account No. 486, "Tools and Work Equipment".

486. TOOLS AND WORK EQUIPMENT

This account shall include the cost of tools and other equipment used for gas operations and not included in Account No. 485, "Heavy Work Equipment". It shall also include the cost of garage equipment and large non-movable equipment.

Examples of Components: Air drill Lathe, Alcohol injector, Lawn mower, Anvil, Lifting magnet, Barometer, Manometer, Battery charger, Milling machine, Beveling machine

Motor, Blasting machine, Pipe cleaning machine, Boring machine, Pipe coating tester, Pipe cutting and threading machine, Corrosion prevention equipment, Pipe locator, Crane, Pipe pusher, Cutter, Pipe straightening machine, Detector, Pipe threader, Dew point tester, Planer, Pneumatic tool, Drilling machine, Pump, Saw, Fire extinguisher, Surveying and levelling equipment, Tool cabinet, Tool kit, Generator, Tool rack, Grinder, Vise, Greasing tools and equipment, Wheelbarrow, Work bench, Hoist, Wrench

489. OTHER GENERAL EQUIPMENT

This account includes the cost of equipment not provided for in other gas accounts.

INTANGIBLE ASSET ACCOUNTS

401. FRANCHISES AND CONSENTS

This account includes amounts paid to federal, provincial or other governmental authorities in consideration for franchises, consents or certificates running in perpetuity or for a specified term of more than one year. It also includes expenses incidental to acquiring such franchises, consents or certificates of permission and approval.

461. TRANSMISSION LAND RIGHTS

This account includes the cost of land rights or easements used for transmission operations.

471. DISTRIBUTION LAND RIGHTS

This account includes the cost of land rights or easements used for distribution operations

479.30 COMPUTER SYSTEM DEVELOPMENT – SCADA

This account includes the costs of the software related to operating the SCADA system for the transmission and distribution of natural gas in Manitoba.

TRANSMISSION AND DISTRIBUTION PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

Land is necessary for the permanent siting of above grade transmission and distribution assets and to support the related operations. The transmission and distribution assets in this category are typically pressure regulating stations or above grade assemblies used to control the flow of gas.

LAND RIGHTS

Land rights or easements allow Centra the right to install and maintain pipelines across land owned by others.

STRUCTURES AND IMPROVEMENTS

Structures and improvements primarily pertain to pressure regulating stations or above grade control points. These facilities are used to control pipeline pressures, add odourant and control the flow of gas.

MAINS

Mains are used to convey gas to supply service lines and may be a transmission or distribution pipeline.

CATHODIC PROTECTION

Cathodic protection is a technique to prevent corrosion of buried steel pipelines and fittings.

GAS IN-LINE INSPECTIONS

Gas In-line inspections is a technique to assess the condition of steel natural gas pipelines using electronic instruments and sensors that collect various forms of data during their trip through the pipeline.

MEASURING AND REGULATING EQUIPMENT

Measuring equipment is used to measure the volume of gas delivered. Regulating equipment is used to control and maintain pressures within acceptable limits.

SERVICES

Services are pipelines used to convey gas from a transmission and distribution pipeline to the customer.

TELEMETRY EQUIPMENT

Telemetry equipment are electronic communication devices used to transmit measurements such as pipeline pressures at remote points to receiving equipment for monitoring the operation of the natural gas transmission and distribution system.

METERS

Meters are used for measuring the quantity of gas delivered to customers for billing purposes.

METER TESTING

Meter testing involves exchanging and performing verification/testing of natural gas meters to maintain compliance with Measurement Canada requirements.

COMPUTER HARDWARE EQUIPMENT – SCADA

Supervisory Control and Data Acquisition System (SCADA) uses computers, networked data communications and graphical user interfaces for monitoring the operation of the natural gas transmission and distribution system.

GENERAL PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

Land is necessary for the permanent siting of office, admin & support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

STRUCTURES AND IMPROVEMENTS

Structures and improvements pertain to office, admin and support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

OFFICE FURNITURE AND EQUIPMENT

Office furniture and equipment is used by employees of Centra to support the operation of the natural gas transmission and distribution system.

COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

Banner is an enterprise CIS (Customer Information System) comprised of a batch billing system as well as an interface for managing service work orders, customer information, billing and meter information.

TRANSPORTATION EQUIPMENT

Transportation equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

HEAVY WORK EQUIPMENT

Heavy work equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

TOOLS AND WORK EQUIPMENT

Tools and work equipment are used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

OTHER GENERAL EQUIPMENT

This item pertains to gas materials and equipment in inventory that will be installed in future on gas capital jobs.

TRANSMISSION PLANT

Pipelines with operating pressures above 1900 kPa and associated transmission pressure pipeline valves and fittings, and all pressure reducing stations with direct interconnection to the TCPL mainline.

460. LAND

This account includes the cost of land used for transmission operations.

463. STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

This account includes the cost of structure foundations and related facilities used for the measuring and regulating function of natural gas transmission operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are directly related to the above functions and structures.

464. STRUCTURES AND IMPROVEMENTS - OTHER

This account includes the cost of structures and related facilities used for gas transmission operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system, Roads, Fencing

465. MAINS

This account includes the installed cost of gas transmission mains between a station's discharge valve and the next station's inlet valve, including pipe from receiving meters to delivery meters.

Examples of Components: Pipe casing, Pipe line, Clearing and grading, Concrete supports, River weights, Damages to property of others, Saddles, Structural equipment and support, Equipment foundation Surveying, Lightning arrestor, Valve, Manifold fittings. Vents

465.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on transmission pipelines to prevent corrosion and maintain the integrity of the pipe.

465.20 GAS IN-LINE INSPECTIONS

This account includes the cost of In-Line Inspections (ILI) to assess the condition of the natural gas pipelines. This account also includes the cost of pipeline modifications to accommodate inspection tools, cleaning, pig tracking, filters, excavations and pipeline repairs.

467. STATION MEASURING AND REGULATING EQUIPMENT

This account includes the installed cost of meters, gauges, regulators and associated equipment used for measuring and regulating natural gas in transmission operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, ~~Cathodic protection device~~, Panel, Piping, Circuit breaker, Conduit, Pump, ~~Controller~~, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment, Gauges, Tank, ~~Telemetry equipment~~, Header, Thermometer, Line Heater, Tubing, Valve, Valve box, Manometer, Valve operator

467.10 STATION TELEMETRY AND ELECTRONIC EQUIPMENT

This account includes the equipment and installation costs of telemetry communications equipment used for measuring and collecting data at remote or inaccessible sites.

Examples of Components: Programmable Logic Controllers, Remote terminal units, WiMax, Cellular modems, Base station and antennas, Transmitters

DISTRIBUTION PLANT

Pipelines with operating pressures less than or equal to 1900 kPa, all pressure reducing stations downstream of transmission station plant, all farm taps and farm tap inlet piping and all associated pipeline valves, fittings, service lines and customer meter set assemblies.

470. LAND

This account includes the cost of land used for distribution operations.

472. STRUCTURES AND IMPROVEMENTS- OTHER

This account includes the cost of structures and related facilities used for distribution operations.

Examples of Components: Buildings, Drainage system, Roads, and Fencing

472.10 STRUCTURES AND IMPROVEMENTS – MEASURING AND REGULATING

This account includes the cost of structures, foundation and related facilities used for the measuring and regulating function of natural gas distribution operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are

directly related to the above functions and structures.

473. SERVICES

This account includes the installed cost of service pipes, from the point at which the main is tapped to and including the meter shut off stop.

Examples of Components: Curb valves and curb boxes, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe and fittings, including saddle, tee, or other fittings on street main, Pipe coatings, Protection of street openings

474. CUSTOMER REGULATORS AND METER INSTALLATIONS

This account includes the cost of regulators whether actually installed or held in reserve. It shall further include the cost of labour and materials used, and expenses incurred in the original installation of regulators and meters.

Examples of Components: Cocks, Fittings, Locks, Regulators, Labour, Regulator vents, Meter bars, Seals, Pipe, supports, valves, relief valves

475. MAINS

This account includes the installed cost of distribution system mains from the transmission line to customer service lines.

Examples of Components: Clearing and grading, Damages to property of others, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe, Pipe coating, Pipe fittings, Pipe laying, Pipe supports, Protection of street openings, Surveying, Valves (including manholes or pits) not associated with regulating equipment

475.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on distribution pipelines to prevent corrosion and maintain the integrity of the pipe.

477. STATION MEASURING AND REGULATING EQUIPMENT

This account includes the cost of meters, gauges, regulators and associated equipment used for measuring or regulating gas for distribution operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, **Controller**, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment, Gauges, Line heater, Tubing, Valve, Manhole, Valve box, Manometer, Valve operator

477.10 STATION TELEMETRY AND ELECTRONIC EQUIPMENT

This account includes the equipment and installation costs of telemetry communications equipment used for measuring and collecting data at remote or inaccessible sites.

Examples of Components: Programmable Logic Controllers, Remote terminal units, WiMax, Cellular modems, Communication base station and antennas, Transmitters

478. METERS

This account shall include the cost of meters or devices for use in measuring the quantity of gas delivered to customers, whether actually in service or held in reserve.

The records covering meters shall be maintained so that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

Examples of Components: Government seals, Meter unit, including badging

478.10 METER TESTING

This account includes the costs of exchanging and performing verification/testing of natural gas meters.

479.10 COMPUTER HARDWARE EQUIPMENT – SCADA

This account includes the costs of the related hardware and equipment for the Supervisory Control and Data Acquisition System (SCADA) pertaining to the transmission and distribution of natural gas in Manitoba.

GENERAL PLANT

Note: Following the acquisition of Centra Gas by Manitoba Hydro, acquisition of general plant is made by the parent company Manitoba Hydro. The costs associated with such plant assets are allocated to Centra by way of the Integrated Cost Allocation Methodology.

480. LAND

This account includes the cost of land not specific to distribution or transmission operations.

482. STRUCTURES AND IMPROVEMENTS

This account includes the cost of structures and related facilities used for general utility operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system Roads, Fencing

483. OFFICE FURNITURE AND EQUIPMENT

This account includes the cost of office equipment, furniture and fixtures, when not built in or permanently attached to buildings.

Examples of Components: Workstations, Cabinets and Furniture

483.20 COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

This account includes the costs of general computer hardware and equipment (e.g. Banner)

484. TRANSPORTATION EQUIPMENT

This account includes the cost of transportation equipment, used in gas operations, including equipment installed on company vehicles.

Examples of Components: Automobiles, Snowmobiles, Tractor, Electric vehicle, Truck, Truck trailer, Motor boat, Van and all-terrain vehicles

485. HEAVY WORK EQUIPMENT

This account includes the cost of major items of movable equipment used for construction or maintenance in gas operations.

Examples of Components: Air compressor, Backhoe, Hoist, Bulldozer, Pipe threading and cutting machine, Welding machine, Generator, Nitrogen cylinders, Fusion equipment, Mini excavator, Excavator, Directional drill, Hydrovac, Skid steer

Note: Small tools and equipment and large non-movable equipment shall be included in Account No. 486, "Tools and Work Equipment".

486. TOOLS AND WORK EQUIPMENT

This account shall include the cost of tools and other equipment used for gas operations and not included in Account No. 485, "Heavy Work Equipment". It shall also include the cost of garage equipment and large non-movable equipment.

Examples of Components: Air drill Lathe, Alcohol injector, Lawn mower, Anvil, Lifting magnet, Barometer, Manometer, Battery charger, Milling machine, Beveling machine

Motor, Blasting machine, Pipe cleaning machine, Boring machine, Pipe coating tester, Pipe cutting and threading machine, Corrosion prevention equipment, Pipe locator, Crane, Pipe pusher, Cutter, Pipe straightening machine, Detector, Pipe threader, Dew point tester, Planer, Pneumatic tool, Drilling machine, Pump, Saw, Fire extinguisher, Surveying and levelling equipment, Tool cabinet, Tool kit, Generator, Tool rack, Grinder, Vise, Greasing tools and equipment, Wheelbarrow, Work bench, Hoist, Wrench

489. OTHER GENERAL EQUIPMENT

This account includes the cost of equipment not provided for in other gas accounts.

INTANGIBLE ASSET ACCOUNTS

401. FRANCHISES AND CONSENTS

This account includes amounts paid to federal, provincial or other governmental authorities in consideration for franchises, consents or certificates running in perpetuity or for a specified term of more than one year. It also includes expenses incidental to acquiring such franchises, consents or certificates of permission and approval.

461. TRANSMISSION LAND RIGHTS

This account includes the cost of land rights or easements used for transmission operations.

471. DISTRIBUTION LAND RIGHTS

This account includes the cost of land rights or easements used for distribution operations

479.30 COMPUTER SYSTEM DEVELOPMENT – SCADA

This account includes the costs of the software related to operating the SCADA system for the transmission and distribution of natural gas in Manitoba.

TRANSMISSION AND DISTRIBUTION PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

Land is necessary for the permanent siting of above grade transmission and distribution assets and to support the related operations. The transmission and distribution assets in this category are typically pressure regulating stations or above grade assemblies used to control the flow of gas.

LAND RIGHTS

Land rights or easements allow Centra the right to install and maintain pipelines across land owned by others.

STRUCTURES AND IMPROVEMENTS

Structures and improvements primarily pertain to pressure regulating stations or above grade control points. These facilities are used to control pipeline pressures, add odourant and control the flow of gas.

MAINS

Mains are used to convey gas to supply service lines and may be a transmission or distribution pipeline.

CATHODIC PROTECTION

Cathodic protection is a technique to prevent corrosion of buried steel pipelines and fittings.

GAS IN-LINE INSPECTIONS

Gas In-line inspections is a technique to assess the condition of steel natural gas pipelines using electronic instruments and sensors that collect various forms of data during their trip through the pipeline.

MEASURING AND REGULATING EQUIPMENT

Measuring equipment is used to measure the volume of gas delivered. Regulating equipment is used to control and maintain pressures within acceptable limits.

SERVICES

Services are pipelines used to convey gas from a transmission and distribution pipeline to the customer.

TELEMETRY EQUIPMENT

Telemetry equipment are electronic communication devices used to transmit measurements such as pipeline pressures at remote points to receiving equipment for monitoring the operation of the natural gas transmission and distribution system.

METERS

Meters are used for measuring the quantity of gas delivered to customers for billing purposes.

METER TESTING

Meter testing involves exchanging and performing verification/testing of natural gas meters to maintain compliance with Measurement Canada requirements.

COMPUTER HARDWARE EQUIPMENT – SCADA

Supervisory Control and Data Acquisition System (SCADA) uses computers, networked data communications and graphical user interfaces for monitoring the operation of the natural gas transmission and distribution system.

GENERAL PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

Land is necessary for the permanent siting of office, admin & support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

STRUCTURES AND IMPROVEMENTS

Structures and improvements pertain to office, admin and support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

OFFICE FURNITURE AND EQUIPMENT

Office furniture and equipment is used by employees of Centra to support the operation of the natural gas transmission and distribution system.

COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

Banner is an enterprise CIS (Customer Information System) comprised of a batch billing system as well as an interface for managing service work orders, customer information, billing and meter information.

TRANSPORTATION EQUIPMENT

Transportation equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

HEAVY WORK EQUIPMENT

Heavy work equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

TOOLS AND WORK EQUIPMENT

Tools and work equipment are used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

OTHER GENERAL EQUIPMENT

This item pertains to gas materials and equipment in inventory that will be installed in future on gas capital jobs.

REFERENCE:

Application, section 4 – Implementation of Atrium Recommendations

PREAMBLE TO IR (IF ANY):

IGU requires further detail to understand Centra's proposed approach to implementing the Atrium recommendations

QUESTION:

- a) At page 31 of Centra's Application, lines 28-30, Centra states two characteristics that indicate if a cost can be considered for Direct Assignment. Please provide any literature reference for the two criteria being either necessary or sufficient for making the determination that a cost can be Directly Assigned (please provide copies of the extracts from any such literature).
- b) Further to (a) above, please indicate whether and why Direct Assignment would be rejected as an approach in the following example- if a customer specifically and individually used 1% of the assets in a class and did not use any of the other assets in that class (and no other customer used the same limited set assets that were used to serve the customer) and as such met Centra's second characteristic. However, the specific assets in question could not have its costs clearly identified from the remainder of the pool of assets in that class. Could a direct allocation of 1% of the value of the assets in the total class be allocated to the customer in question, as a fair means of allocation? If not, why not?

RESPONSE:

a) Centra states on page 31 of the Application that generally, costs may be considered for Direct Assignment if:

- the cost can be clearly identified separately from all other costs; and
- the cost exclusively and independently serves one identifiable function or customer class, and no other.

These criteria are consistent with recommendations in the “Gas Distribution Rate Design Manual” prepared by the National Association of Regulatory Utility Commissioners (“NARUC”), a widely recognized resource on gas cost allocation.

“Once a definition of cost is decided upon, it is then necessary to assign costs to specific customer classes. Generally speaking, these costs can be divided into two broad categories: direct costs and common costs. Direct costs are those which are incurred only to provide service to a particular customer class. Common costs are incurred in providing service to more than one class. The assignment of direct costs is straightforward and should not be subject to debate.” (page 18)

“All items that can be directly attributed to a particular service (such as revenues from a specific service or the cost of a high pressure main constructed for a particular customer or group of customers) should be segregated and directly assigned to the appropriate customers.” (page 20)

NARUC’s “Electric Utility Cost Allocation Manual” provides a theoretically consistent perspective on direct assignment.

“Direct assignment, as its name implies, rests on the premise that, insofar as facilities are used exclusively by a customer, the costs of those facilities can be imposed directly on that customer.” (page 75)

Centra does not consider that the two criteria are sufficient to determine if costs should be directly assigned. The criteria can be used to screen costs to determine if there is a potential for direct assignment, but do not necessarily indicate that direct assignment is the most appropriate allocation method.

The decision to directly assign costs must also consider factors such as the significance of the costs involved, additional efforts required to develop and implement the direct assignment, and the administrative feasibility of creating additional rate classes to reflect the resulting cost differences.

Any customer with less than average costs to serve would prefer to have an individual rate that uniquely reflects their specific costs, including the specific cost of any dedicated plant such as meters and service-lines, but such an approach is not justifiable or administratively feasible.

- b) In this hypothetical example it is unclear how the costs of the specific assets ‘used’ by a customer have been determined to be 1% of the total costs for this group of assets if these costs cannot be clearly identified using existing records. It appears that the costs of this customer are determined using some form of allocation.

If the 1% asset ‘usage’ is based on the individual customer’s consumption compared to total customers’ consumption, then the attempt at direct assignment will simply recreate a volumetric or demand based allocation. If the consumption used to identify ‘usage’ is consistent with the classification and allocation of the assets, then the results of the direct assignment could be considered fair but clearly inefficient due to the additional steps to develop the directly assigned portion.

If the estimated customer ‘usage’ of 1% of the assets is based on the installed cost of plant, then the approach is conceptually similar to the special studies used for allocation of Service Lines or Meters. However, even if the directly assignable costs can be reasonably quantified, direct assignment may not be the preferred approach depending on the significance of the costs and the administrative feasibility of identifying them.

REFERENCE:

PREAMBLE TO IR (IF ANY):

QUESTION:

- a) The response to IGU/Centra I-1a-c from the 2019/20 GRA indicates that Centra's then-current cost allocation methodology will be unaffected by balancing fees. Please indicate if this statement remains true under the proposed COSS methodology. If not, please provide a detail description of how the cost allocated methodology or results are affected by forecast or actual balancing fees.
- b) If the answer to (a) is not confirmed (i.e., balancing fees do affect the proposed COSS methodology), then please update IGU/Centra I-1a- c from the 2019/20 GRA.
- c) Per Appendix 4 pages 13-14, please explain the Municipal Taxes cost item, and the relative roles of transmission assets versus distribution assets in attracting municipal taxes (if any).

RESPONSE:

- a) The statement made by Centra in the 2019/20 GRA that Centra's cost allocation methodology will be unaffected by balancing fees remains true under the proposed COSS methodology.
- b) N/A.
- c) Municipal taxes are paid based upon the assessed value of property owned by Centra. Taxable property consists mainly of pipelines, services, meters and regulating equipment all of which are assessed based on standard values determined by the province.

Centra functionalizes the municipal taxes to Transmission (20%), Distribution (34%) and Onsite (46%) functions in the proportion to the Total Plant in Service excluding General Plant (TPIS) and then classifies in the proportion to the classified Plant in Service

included in each of the functions using allocators such as (TRANPT, DISTPT, ONSITEPT). The allocation to various customer classes is done in the same proportion as to how the plant costs were assigned in each of the functional classifications using allocators such as (TRANSPT-D, DISTPT-D, DISTPT-C, ONSITEPT-C).