

UNION GAS LIMITED

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PREFILED EVIDENCE OF

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The objective of the cost allocation process is to allocate the utility test year cost of service to customer rate classes. Its primary use is to support the rate design process. A fully distributed cost allocation study is used to provide an indication of cost responsibility at a specific point in time. It cannot, and should not be viewed, as a precise measurement of the actual cost to serve a particular rate class, much less a particular customer.

As described in Exhibit A2, Tab 2, the cost allocation study for the current test year no longer includes costs associated with Union's unregulated storage business. Only utility costs up to 100 PJ of storage space are included in the cost allocation study and used to allocate the cost of service to the utility rate classes.

Union allocates storage-related costs based on forecasted in-franchise demands and system integrity requirements. All remaining storage-related costs, up to 100 PJ of regulated storage space, are allocated to the "Excess Utility Storage Space" category. Union charges its unregulated storage business the costs allocated to the Excess Utility Storage Space category for its use of the regulated storage space that is not required to meet in-franchise requirements. The total revenue requirement in this category, less compressor fuel and unaccounted-for-gas

1 (“UFG”) costs, represents the cross charge to the non-utility. Accordingly, the allocators
2 associated with regulated storage reflect only regulated activity. A description of the allocation
3 of costs between Union’s regulated and unregulated storage operations is provided at Exhibit A2,
4 Tab 2.

5
6 To prepare the cost allocation study a three step approach is followed. The steps are:

7
8 1. Functionalization: The first step of the cost allocation process is to associate asset and
9 operating costs with the various utility service functions. There are four functions generally
10 accepted as necessary to obtain and move gas to market: purchase and production of gas, storage,
11 transmission, and distribution.

12
13 2. Classification: The second step, categorizes functionalized asset and operating costs into
14 classifications according to cost incurrence. The three main classifications are demand-related,
15 commodity-related, and customer-related. Demand-related costs, also known as capacity-related
16 costs are costs that vary with peak day usage of the system. Commodity-related costs are costs
17 that are typically variable in nature and vary with the level of gas consumed. Customer-related
18 costs are costs that are incurred by virtue of a customer taking service and do not vary with either
19 peak day demand or consumption.

3. Allocation: The final step in the cost allocation process attributes the three types of costs classified above. Allocation factors that reflect the underlying cause of cost incurrence are used in the allocation process. For example, demand-related costs are allocated using the peak day demands of each rate class. Commodity-related costs are allocated based on rate class consumption. Customer-related costs are allocated based on the number of customers in a rate class.

A complete description of the cost allocation methodology is provided at Exhibit G3, Tab 1.

In conducting its analysis and preparing this evidence, Union has used the Board's previously approved cost allocation methodologies, subject to the removal of the unregulated business and the proposals outlined in the following sections.

1/ System Integrity

2/ Tecumseh Metering Assets

3/ Oil Springs East Assets

4/ New Ex-Franchise Transportation Services

5/ Other Proposed Changes

1/ SYSTEM INTEGRITY

As per the Board's Decision in NGEIR (EB-2005-0551), the 100 PJ of storage space reserved for in-franchise demands includes the space reserved for system integrity. The system integrity space costs are included in the cost allocation study and allocated to utility rate classes and the

1 Excess Utility Storage Space category. The Excess Utility Storage category includes the system
2 integrity space costs for short-term storage and non-utility storage operations. Union has used
3 the Board-approved methodology to allocate system integrity costs, subject to the proposal for
4 storage pool hysteresis, which is described below.

5
6 Based on Union's proposed changes to system integrity components, as described in Exhibit D1,
7 Tab 9, Union proposes to allocate system integrity costs for hysteresis based on the filled and
8 empty system integrity space requirements. Union requires 6.0 PJ of filled space to meet winter
9 operational requirements resulting from system upsets, imbalances and forecast variances. Of the
10 6.0 PJ filled space, Union requires 1.2 PJ for storage operating constraints (hysteresis). Union
11 also requires 3.5 PJ of empty space on November 1st to manage late season injection demands, of
12 which 0.7 PJ of empty space is reserved to manage storage operating constraints (hysteresis).

13
14 Consistent with the Board-approved methodology, Union proposes that the filled space costs
15 continue to be allocated on the basis of storage space requirements. For purposes of determining
16 storage pool hysteresis requirements, Union calculates a revised storage space requirement which
17 includes total working storage capacity less non-utility third party storage space and system
18 integrity space reserved for the Hagar LNG facility and storage hysteresis. The system integrity
19 storage space allocation of hysteresis is provided in Table 1.

1 Union requires empty system integrity space on November 1st to manage late season injection
2 demands. The space is specifically held in reserve to manage the difference between in-franchise
3 supplies and demands. Empty system integrity space is not required for short-term and long-term
4 non-utility storage contracts as these contracts have little to no firm injection rights during
5 October and November. Accordingly, Union proposes to allocate the empty system integrity
6 space costs reserved for hysteresis based on the revised storage space excluding short-term and
7 long-term non-utility storage space. The system integrity storage space allocation of hysteresis is
8 provided in Table 1.

9
10 The allocation of system integrity costs is provided at Exhibit G3, Tab 5, Schedule 23, pp. 5-6.

11 The impact of the change to rate classes is provided at Appendix B.

Table 1

System Integrity Storage Space Allocation of Hysteresis

Line No.	Storage Space Component (PJ)	<u>Excess Utility Storage Space</u>			
		In-Franchise (a)	Short-Term (b)	Long-Term (c)	Total (a+b+c = d)
1	In-franchise Storage Space	77.5			77.5
2	Short-Term and Long-Term Storage Space ⁽¹⁾		13.0	66.5	79.5
3	System Integrity Space ⁽²⁾	6.6	0.1	0.3	6.9
4	Revised Storage Space (Lines 1 + 2 + 3)	84.1	13.0	66.8	163.9
5	Allocation of Filled Space of Hysteresis ⁽³⁾	0.6	0.1	0.5	1.2
6	Revised Storage Space less Short-Term and Long-Term Storage Space (Lines 1 + 3)	84.1	0.1	0.3	84.4
7	Allocation of Empty Space of Hysteresis ⁽⁴⁾	0.7	0.0	0.0	0.7

(1) Storage Space includes total working storage capacity less non-utility third party storage space.

(2) System integrity space excludes space reserved for the Hagar LNG facility and storage hysteresis (9.5 PJ less 2.6 PJ).

(3) System Integrity Space required for filled hysteresis space is allocated based on the revised storage space (Line 4).

(4) System Integrity Space required for empty hysteresis space is allocated based on the revised storage space less short-term and long-term storage space (Line 6).

1

2 **2/ TECUMSEH METERING ASSETS**

3 Union proposes to change the classification and allocation of costs associated with Tecumseh
4 metering assets.

5

6 In Union's Board-approved 2007 cost allocation study, certain Tecumseh metering assets at the
7 Dawn facility were reflected as transmission assets in Union's plant accounting records. These
8 metering assets were directly assigned to the Dawn Station transmission function and the Dawn

1 Station Customer classification. The costs were then allocated to the M12 rate class based on
2 Tecumseh metering demands.

3
4 Based on a review of the Tecumseh metering assets, Union updated the plant accounting records
5 to move the assets from transmission to underground storage. However, as the Tecumseh
6 metering assets continue to provide transmission service, Union direct assigned the Tecumseh
7 metering assets to the Dawn Station transmission function. Similar to other underground storage
8 assets functionalized to Dawn Station, Union proposes to classify the costs to Demand and
9 allocate the costs to rate classes based on the design day demands of Dawn compression. Union
10 also proposes to eliminate the Dawn Station Customer classification, as the Tecumseh metering
11 costs were the only costs previously allocated to this functional classification.

12
13 The impact of the change to rate classes is provided at Appendix B. A description of the
14 underground storage asset re-classifications to the transmission function is provided at Exhibit
15 G3, Schedule 1.

16 **3/ OIL SPRINGS EAST ASSETS**

17 Union proposes to change the functionalization, classification and allocation of costs associated
18 with Oil Springs East assets.

19
20 In Union's Board-approved 2007 cost allocation study, Union directly assigned the structure and
21 improvements and measuring and regulating equipment plant costs associated with the Oil

1 Springs East storage pool to the Dawn Trafalgar Easterly transmission function. This re-
2 classification from underground storage to transmission was based on the use of the assets, which
3 previously served Union North transmission needs. Union also classified the costs to the Dawn
4 Trafalgar Easterly Oil Springs East Metering classification, and allocated costs to rate classes
5 based on design day demands on the Dawn Parkway transmission system.

6
7 Union's review of Oil Springs East storage pool assets has determined that these assets now
8 provide both storage and transmission services to customers. Accordingly, Union proposes to
9 eliminate the direct assignment of Oil Springs East assets to the Dawn Trafalgar Easterly
10 transmission function and functionalize these assets between storage and transmission. This
11 approach is consistent with the treatment of other underground storage assets at the Dawn facility
12 that provide both storage and transmission services. Given Union's proposal to eliminate the
13 direct assignment of Oil Springs East assets, Union also proposes to eliminate the transmission
14 classification of Dawn Trafalgar Easterly Transmission for Oil Springs East metering. The
15 impact of the change is provided at Appendix B.

16 **4/ NEW EX-FRANCHISE TRANSPORTATION SERVICES**

17 Since Union's Board-approved 2007 cost allocation study was completed, several new ex-
18 franchise transportation services have been developed by Union and approved by the Board.
19 Specifically, Union has developed the C1 Dawn to Dawn-TCPL and C1 Dawn to Dawn-Vector
20 firm transportation services, as well as the M12 firm all day (F24-T) transportation service.
21 Union proposes to include the costs associated with these new transportation services in its 2013

1 cost allocation study. A description of the cost allocation methodology proposed for each of the
2 new transportation services is provided below.

3
4 *i) Dawn to Dawn-TCPL*

5 The C1 Dawn to Dawn-TCPL firm transportation service was developed to meet TransCanada
6 Pipelines Limited (TCPL) need for a firm transportation service within the Dawn yard from
7 Dawn to the Dawn-TCPL interconnect. Union's transmission system had the ability to
8 accommodate requests for transportation on this path on an interruptible basis but required new
9 facilities to offer the transportation service on a firm basis. This service was approved in EB-
10 2010-0207.

11
12 The costs of the Dawn to Dawn-TCPL firm transportation service include measuring and
13 regulating assets, compressor fuel and UFG. Union proposes to directly assign the measuring
14 and regulating gross plant, accumulated depreciation, and depreciation expense to the Dawn
15 Station Demand classification and then to the C1 rate class. Similarly, the compressor fuel and
16 UFG costs associated with the Dawn to Dawn-TCPL firm transportation service are also directly
17 assigned to the C1 rate class.

18
19 This cost allocation approach is appropriate as it will ensure that the costs associated with the
20 provision of the Dawn to Dawn-TCPL firm transportation service are assigned to the C1 rate

1 class and recovered in rates from customers utilizing the Dawn to Dawn-TCPL firm
2 transportation service.

3
4 *ii) Dawn to Dawn-Vector*

5 The C1 Dawn to Dawn-Vector firm transportation service was developed to meet Greenfield
6 Energy Centre LP's need for a firm transportation service within the Dawn yard from Dawn to
7 the Dawn-Vector interconnect. This service was approved in EB-2007-0613.

8
9 The costs of the Dawn to Dawn-Vector firm transportation service include the costs associated
10 with compressor fuel and UFG. Consistent with Union's proposal for the Dawn to Dawn-TCPL
11 transportation service, Union proposes to directly assign the compressor fuel and UFG costs to
12 the C1 rate class.

13
14 This cost allocation approach is appropriate as it will ensure that the costs associated with the
15 provision of the Dawn to Dawn-Vector firm transportation service are assigned to the C1 rate
16 class and recovered in rates from customers utilizing the Dawn to Dawn-Vector firm
17 transportation service.

1 ***iii) M12 Firm All Day (F24-T)***

2 As part of the NGEIR proceeding (EB-2005-0551), Union developed an enhanced M12 F24-T
3 transportation service that provides additional nomination windows and firm all day
4 transportation capacity to power generators and other customers.

5
6 The costs for the M12 F24-T transportation service include employee salaries and benefits and
7 compressor maintenance costs. Union proposes to directly assign the employee salaries and
8 benefits and compressor maintenance costs to the Dawn Trafalgar Easterly Transmission
9 function and then to the M12 rate class.

10
11 This cost allocation approach is appropriate as it will ensure that the costs associated with the
12 provision of the M12 F24-T transportation service are assigned to the M12 rate class and
13 recovered in rates from customers utilizing the M12 F24-T transportation service.

14 **5/ OTHER PROPOSED CHANGES**

15 Union is proposing additional cost allocation methodology changes to better reflect cost
16 causation and further harmonize the cost allocation methodologies used for Union North and
17 Union South.

18
19 Specifically, Union is proposing the following changes: i) the allocation of Union North
20 distribution customer stations plant, ii) the allocation of distribution maintenance for meter and

regulator repairs, iii) the allocation of distribution maintenance related to equipment on customer premises, and iv) the classification and allocation of general plant Purchase Production costs.

i) Union North Distribution Customer Stations Plant

Union currently allocates Union North customer station costs to Union North in-franchise rate classes in proportion to average number of customers excluding the small volume general service Rate 01 rate class. The customer stations however, are constructed for customers that have hourly consumption in excess of 320 m³. Assuming a typical industrial customer load factor of 40 percent and 20 hours of flow per day, the annual consumption for customers with a customer station would be a minimum of 934,400 m³. Based on the 2010 actual volumes, no Rate 01 customers and only a small percentage of Rate 10 customers consume 934,400 m³ or more per year.

All other medium and large volume customers require a total maximum daily requirement of 14,000 m³ or more to be eligible for the respective firm contract rate classes (Rate 20 and Rate 100). Based on peak hourly flow equal to 1/20th of the maximum daily quantity of 14,000 m³ or more, the approximate hourly consumption for the firm contract rate classes is 700 m³. Accordingly, Rate 20 and Rate 100 customers exceed the hourly customer station requirement of 320 m³.

1 Union proposes to continue to allocate customer station costs based on the average number of
2 customers, excluding the Rate 01 rate class and Rate 10 customers that do not meet the annual
3 consumption threshold of 934,400 m³. The impact of the change is provided at Appendix B.
4

5 ***ii) Distribution Maintenance– Meter and Regulator Repairs***

6 Union currently classifies Union South distribution maintenance costs for meter and regulator
7 repair to Distribution Customer and allocates the costs to the M2 rate class. For Union North,
8 distribution maintenance costs for meter and regulator repair are classified to Distribution
9 Demand and allocated to rate classes in proportion to the allocation of distribution meter and
10 regulator gross plant.
11

12 Based on a review of its operating practices, Union has determined that there are minimal
13 maintenance costs associated with residential meters because it is more economical to replace
14 small residential meters than perform repairs. To reflect Union's operating practices and
15 harmonize cost allocation between Union North and Union South, Union proposes to align the
16 Union North and Union South distribution maintenance meter and regulator repair cost
17 methodology.
18

19 Accordingly, Union proposes to classify and allocate both Union North and Union South
20 distribution maintenance costs for meter and regulator repair in proportion to the distribution

meter and regulator gross plant cost allocation, excluding the M1 and Rate 01 rate classes. The impact of the change is provided at Appendix B.

iii) Distribution Maintenance– Equipment on Customer Premises

Union currently allocates Union South distribution maintenance costs for equipment on customer premises to M1 and M2 customers based on service call time. Union North distribution maintenance costs for equipment on customer premises are allocated to rate classes based on a historic allocator.

The maintenance of equipment on customer premises costs are primarily related to customer station maintenance. To more accurately reflect costs and to harmonize the approach between Union North and Union South, Union proposes to allocate both the Union North and Union South equipment on customer premises distribution maintenance costs to rate classes in proportion to the allocation of customer station gross plant. The impact of the change is provided at Appendix B.

iv) Purchase Production General Plant

Union currently functionalizes general plant costs in proportion to the functionalization of rate base and O&M costs. However, general plant costs are functionalized to the Purchase Production function based on O&M costs only since there are no other plants costs functionalized to Purchase Production. The Purchase Production general plant costs are

1 classified to Purchase Production Other and allocated to Union South in-franchise customers in
2 proportion to delivery volumes, excluding the T1 and T3 rate classes.

3
4 Union proposes to classify general plant costs to both the Purchase Production System and
5 Purchase Production Other classifications in proportion to the components of Purchase
6 Production System and Other O&M. Union also proposes to allocate general plant costs to rate
7 classes in proportion to the components of Purchase Production System and Other O&M. This
8 methodology change will ensure general plant costs that are functionalized to purchase
9 production are classified and allocated to rate classes on the same basis. The impact of the
10 change is provided at Appendix B.

UNION GAS
Proposed Methodology Changes

Cost Element	Account Code	Approved Allocator (s)	Approved Factor Definitions EB-2005-0520	Proposed Allocator (s)	Proposed Methodology EB-2011-0210
<u>1/ System Integrity</u>					
<u>Allocation</u>					
<u>Storage Excluding Dehydration System Integrity</u> Underground Storage Plant, Gas in Storage Working Capital, Accumulated Deferred Taxes, Underground Storage O&M, General Operations & Engineering	Various	SYSINTEGRITY	Allocate System Integrity costs to rate classes in proportion to allocated system integrity inventory.	SYSINTEGRITY	Use same methodology for all integrity space components except for hysteresis. Allocate filled hysteresis space on revised storage space and empty hysteresis space on revised storage space less short-term and long-term storage space.
<u>2/ Tecumseh Metering Assets</u>					
<u>Functionalization</u>					
Transmission - Measuring and Regulating	467	TRANSM&R	Directly assign the plant costs of specific transmission measuring and regulating equipment to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems and to Dawn Station in proportion to specifically assigned assets.	STORM&R	Remove transmission direct assignment to Dawn Station. Plant assets moved to Underground Storage M&R (account code 457) and directly assigned to Dawn Station to match plant accounting records.
<u>Classification</u>					
Transmission - Measuring and Regulating	467	THIRD	Classify costs to the third column of classification identified for a particular function. Classification - Dawn Station Customer.	FIRST	Remove Dawn Station Customer Classification. Plant assets moved to Underground Storage M&R (account code 457) and classified to Dawn Station Demand.
<u>Allocation</u>					
<u>Transmission Dawn Station Customer</u> Transmission - Measuring and Regulating, Working Capital, Income and Property Tax	Various	TECUMSEHDEMAND	Allocate costs in proportion to Tecumseh metering demand.	DAWNCOMP	Remove Tecumseh demands. Plant assets moved to Underground Storage M&R (account code 457) and allocated to rate classes based on DAWNCOMP.
<u>3/ Oil Springs East Storage Pool</u>					
<u>Functionalization</u>					
Storage - Structures & Improvements	452	S&IRECLASS S&IRECLAD	Directly assign the plant costs and accumulated depreciation of reclassified underground structures and improvements at Dawn Station that relate to the Dawn Trafalgar Easterly transmission system.	COMPRECL-PT	Remove OSE plant costs from direct assignment to Transmission and functionalize them between storage and transmission based on horsepower allocation.
Storage - Measuring and Regulating	457	M&RRECLASS M&RRECLAD	Directly assign the plant costs and accumulated depreciation of reclassified underground Storage measuring and regulating at Dawn Station that relate to the Dawn Trafalgar Easterly transmission system.	M&RRECL-PT	Remove OSE plant costs from direct assignment to Transmission and functionalize them between storage and transmission based on Dawn M&R activity.

UNION GAS
Proposed Methodology Changes

Cost Element	Account Code	Approved Allocator (s)	Approved Factor Definitions EB-2005-0520	Proposed Allocator (s)	Proposed Methodology EB-2011-0210
<u>Classification</u>					
Storage - Structures & Improvements	452	OSES&I OSES&IAD	Directly assign plant costs and accumulated depreciation of structures and improvements related to Oil Springs East to Dawn OSE Metering classification.	Various	Remove direct assignment to the Dawn Trafalgar Easterly Oil Springs East Classification. Classify costs based on various classifications by function.
Storage - Measuring and Regulating	467	OSEM&R OSEM&RAD	Direct assign the plant costs and accumulated depreciation of measuring and regulating equipment related to Oil Springs East to Dawn OSE Metering classification.	Various	Remove direct assignment to the Dawn Trafalgar Easterly Oil Springs East Classification. Classify costs based on various classifications by function.
<u>Allocation</u>					
<u>Dawn-Trafalgar Easterly Oil Springs East Metering</u>					
Underground Storage - Structures and Improvements, Measuring and Regulating, General Plant, Working Capital, Income and Property Tax	Various	DTTRANS INDIR_I&II_OSE DAWNEASTBASE-2 DAWNEASTPROTAX-2	Allocate Dawn-Trafalgar Easterly Demand costs based on firm design day demand. Allocate indirect costs based on internal general plant, working capital, income and property tax allocators.	Various	Allocate costs based on the allocators within the respective storage and transmission function.
<u>4/ New Ex-franchise Services</u>					
<u>i/ Dawn to Dawn-TCPL Service</u>					
<u>Functionalization</u>					
Underground Storage - Other	459	Not applicable	Not applicable	STOROTHER STROTHERAD	Directly assign the gross plant costs and accumulated depreciation of the Dawn-TCPL measuring and regulating equipment to Dawn Station.
Underground Storage - Compressor Fuel		Not applicable	Not applicable	STORAGEFUEL	Directly assign the Dawn to Dawn-TCPL fuel to Dawn Station.
Cost of Gas - UFG		Not applicable	Not applicable	UFGFUNCT	Functionalize the costs of unaccounted-for-gas to purchase production in proportion to volumes.
<u>Classification</u>					
Underground Storage - Other	459	Not applicable	Not applicable	FIRST	Classify account dollars to the first column of Classification identified for a particular function. Classification - Dawn Station Demand.
Underground Storage - Compressor Fuel		Not applicable	Not applicable	SECOND	Classify account dollars to the first column of Classification identified for a particular function. Classification - Dawn Station Commodity.
Cost of Gas - UFG		Not applicable	Not applicable	SECOND	Classify account dollars to the first column of Classification identified for a particular function. Classification - Purchase Production Other Supply Commodity.

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Proposed Methodology Changes

Cost Element	Account Code	Approved Allocator (s)	Approved Factor Definitions EB-2005-0520	Proposed Allocator (s)	Proposed Methodology EB-2011-0210
<u>Allocation</u>					
<u>Dawn Station Demand</u>					
Underground Storage - Other	459	Not applicable	Not applicable	DAWNTCPL-M&R DAWNTCPL-ADM&R	Directly assign the gross plant costs and accumulated depreciation of the Dawn-TCPL measuring and regulating equipment to the C1 rate class.
<u>Dawn Station Commodity</u>					
Underground Storage - Compressor Fuel		Not applicable	Not applicable	DAWNSTORFUEL	Directly allocate the Dawn to Dawn-TCPL fuel to the C1 firm rate class in proportion to volumes.
<u>Purchase Production Other Supply Commodity</u>					
Cost of Gas - UFG		Not applicable	Not applicable	UFGALLO	Directly assign the Dawn to Dawn-TCPL fuel to the C1 firm rate class.
ii/ Dawn to Dawn-Vector Service					
<u>Functionalization</u>					
Underground Storage - Compressor Fuel		Not applicable	Not applicable	STORAGEFUEL	Directly assign the Dawn to Dawn-Vector fuel to Dawn Station.
Cost of Gas - UFG		Not applicable	Not applicable	UFGFUNCT	Functionalize the costs of unaccounted-for-gas to purchase production in proportion to volumes.
<u>Classification</u>					
Underground Storage - Compressor Fuel		Not applicable	Not applicable	SECOND	Classify account dollars to the first column of Classification identified for a particular function. Classification - Dawn Station Commodity.
Cost of Gas - UFG		Not applicable	Not applicable	SECOND	Classify account dollars to the first column of Classification identified for a particular function. Classification - Purchase Production Other Supply Commodity.
<u>Allocation</u>					
<u>Dawn Station Commodity</u>					
Underground Storage - Compressor Fuel		Not applicable	Not applicable	DAWNSTORFUEL	Directly allocate the Dawn to Dawn-Vector fuel to the C1 firm rate class in proportion to volumes.
<u>Purchase Production Other Supply Commodity</u>					
Cost of Gas - UFG		Not applicable	Not applicable	UFGALLO	Directly assign the Dawn to Dawn-Vector fuel to the C1 firm rate class.

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Proposed Methodology Changes

Cost Element	Account Code	Approved Allocator (s)	Approved Factor Definitions EB-2005-0520	Proposed Allocator (s)	Proposed Methodology EB-2011-0210
<u>iii/ M12 F24-T Service</u>					
<u>Functionalization</u>					
General Operating and Engineering - System Operation & Engineering	685	Not applicable	Not applicable	GS/AOP/F24-T	Directly assign general operating costs associated with the M12 F24-T service to the Dawn Trafalgar Easterly transmission function.
Administrative and General Expenses - Employee Benefits	725	Not applicable	Not applicable	GS/F24T-BENEFITS	Directly assign general operating employee benefit costs associated with the M12 F24-T service to the Dawn Trafalgar Easterly transmission function.
<u>Classification</u>					
General Operating and Engineering - System Operation & Engineering	685	Not applicable	Not applicable	F24-T - GENOPS	Directly assign general operating costs associated with the M12 F24-T service to the Dawn Trafalgar Easterly Demand classification.
Administrative and General Expenses - Employee Benefits	725	Not applicable	Not applicable	F24T-BENEFITS	Directly assign general operating employee benefit costs associated with the M12 F24-T service to the Dawn-Trafalgar Easterly Demand classification.
<u>Allocation</u>					
<u>Dawn-Trafalgar Easterly Demand</u>					
General Operating and Engineering - System Operation & Engineering	685	Not applicable	Not applicable	F24T -GENOPS	Directly assign general operating costs associated with the M12 F24-T service to the M12 rate class.
Administrative and General Expenses - Employee Benefits	725	Not applicable	Not applicable	F24T-BENEFITS	Directly assign general operating employee benefit costs associated with the M12 F24-T service to the M12 rate class.
Transmission - Compressor - Maintenance	866	Not applicable	Not applicable	F24T-COMPMaint	Directly assign compressor maintenance costs associated with the M12 F24-T service to the M12 rate class.
<u>5/ Other Proposed Changes</u>					
<u>i/ Distribution North Customer Stations</u>					
<u>Allocation</u>					
<u>Distribution Customer</u>					
North Distribution Customer Stations	474	N_ACEXRES	Allocate costs in proportion to average number of customers in Northern and Eastern Operations area excluding residential customers.	N_CUSTSTATIONS	Allocate costs in proportion to average number of customers in Northern and Eastern Operations area excluding customers that consume less than 934,400 m ³ /year.

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Proposed Methodology Changes

Cost Element	Account Code	Approved Allocator (s)	Approved Factor Definitions EB-2005-0520	Proposed Allocator (s)	Proposed Methodology EB-2011-0210
<u>ii/ Distribution Maintenance - Meter and Regulator Repairs</u>					
<u>Classification</u> North Distribution Maintenance - Meter and Regulator Repairs	878	DISTM&R	Classifies costs in proportion to Distribution M&R plant.	N_DISTM&R	Classify costs in proportion to Distribution Meters & Regulators gross plant in the Northern and Eastern Operations area.
<u>Allocation</u> <u>Distribution Customer</u> South Distribution Maintenance - Meter and Regulator Repairs	878	REPAIRCOSTS	Allocate costs of repairs at customers' premises as budgeted.	S_CUSTM&RXRES	Allocate costs in proportion to Distribution Customer Meters and Regulators gross plant for the Southern operations area, excluding the M1 rate class.
North Distribution Maintenance - Meter and Regulator Repairs	878	DEMM&R	Allocates costs in proportion to Distribution Demand M&R plant.	N_CUSTM&RXRES N_DEMM&RXRES	Allocate costs in proportion to Distribution Customer and Demand Meters and Regulators gross plant for the Northern and Eastern Operations area, excluding the Rate 01 rate class.
<u>iii/ Distribution Maintenance - Equipment on Customer Premises</u>					
<u>Allocation</u> <u>Distribution Customer</u> South Distribution Maintenance - Equipment on Customer Premises	873	S_SERVICECALLTIME	Allocate costs to the Southern operations area in proportion to service call time.	STATIONREPLCOSTS	Allocate costs in proportion to customer stations gross plant, which is allocated based on distribution station replacement costs.
North Distribution Maintenance - Equipment on Customer Premises	873	APPLIANCERENT	Allocate costs in proportion to Appliance Rentals.	N_CUSTSTATIONS	Allocate costs in proportion to customer station gross plant, which is allocated in proportion to the average number of customers in Northern and Eastern Operations area excluding customers that consume less than 934,400 m ³ per year.
<u>iv/ Purchase Production General Plant</u>					
<u>Classification</u> General Plant	Various	SECOND	Classify account dollars to the second column of Classification identified for a particular function. Classification - Purchase Production Other	INDIR_I&II_PROD	Classify costs based on an equal weighting between Purchase Production rate base and O&M.
<u>Allocation</u> <u>Purchase Production Other</u> General Plant	Various	S_INFRXT	Allocate costs in proportion to delivery volumes for in-franchise customers in the Southern Operations area excluding T-service.	INDIR_I&II_PROD	Allocate costs based on an equal weighting of Purchase Production Other rate base.
<u>Purchase Production System</u> General Plant	Various	Not applicable	Not applicable	SUPPLYVOL	Allocate costs in proportion to in-franchise system supply volumes.

UNION GAS LIMITED
Revenue Requirement Impacts

Line No.	Particulars (\$000's)	Cost Type	Revenue Requirement Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	System Integrity Hysteresis	Allocator	0	64	22	3	0	5	1	0	1	0	21	0	6
2	Tecumseh Metering Assets	Rate Base	0	131	45	14	0	0	5	(0)	2	0	103	(0)	11
3	Oil Springs East Storage Pool	Rate Base	0	27	9	2	0	0	1	(0)	0	0	16	(0)	2
4	Distribution Maintenance - Meter and Regulator Repairs	O&M	0	5	(411)	60	1	66	26	4	5	1	177	42	18
5	Distribution Maintenance - Equipment on Customer Premises	O&M	0	(305)	87	33	0	36	14	2	3	0	96	23	10
6	Purchase Production General Plant	Rate Base	0	(167)	(95)	(16)	14	(40)	(28)	0	(11)	0	39	14	2
7	Distribution North Customer Stations	Rate Base	0	11	2	0	0	0	0	0	0	0	1	0	0
8	Revenue Requirement Change ¹		0	(234)	(342)	98	15	67	20	6	(1)	2	453	79	49

(1) A positive value represents an increase to the revenue requirement based on the proposed methodology.

UNION GAS LIMITED
Revenue Requirement Impacts

Line No.	Particulars (\$000's)	Cost Type	Excess Utility Storage Space (n)	Firm Transportation Service C1 (o)	Interruptible Trans. Service & Exchanges C1 (p)	Dawn-Trafalgar Transport Service M12 (q)	Local Production Transportation Service M13 (r)	Storage Transportation Service M16 (s)	Small Volume General Firm Service R01 (t)	Large Volume General Firm Service R10 (u)	Medium Volume Firm Service R20 (v)	Large Volume High Load Factor Firm Service R100 (w)	Large Volume Interruptible Service R25 (v)
1	System Integrity Hysteresis	Allocator	(156)	0	1	4	0	0	21	6	1	0	0
2	Tecumseh Metering Assets	Rate Base	0	(0)	0	(306)	(1)	(0)	(4)	(1)	(0)	(0)	-
3	Oil Springs East Storage Pool	Rate Base	7	1	0	(77)	0	0	8	2	1	0	0
4	Distribution Maintenance - Meter and Regulator Repairs	O&M	0	0	0	0	0	0	(24)	40	(6)	(15)	11
5	Distribution Maintenance - Equipment on Customer Premises	O&M	0	0	0	0	0	0	(1,409)	270	502	144	493
6	Purchase Production General Plant	Rate Base	0	0	0	0	0	0	167	29	50	15	28
7	Distribution North Customer Stations	Rate Base	0	0	0	0	0	0	5	(2,203)	971	279	933
8	Revenue Requirement Change¹		(149)	1	1	(379)	(1)	0	(1,236)	(1,857)	1,518	422	1,465

(1) A positive value represents an increase to the revenue requirement based on the proposed

**PREFILED EVIDENCE OF
GREG TETREAULT, MANAGER, RATES AND PRICING
ROBIN STEVENSON, TEAM LEADER, PRODUCT AND SERVICES COSTING**

**UNION GAS LIMITED
COST ALLOCATION STUDY**

DESCRIPTION OF METHODOLOGY

Introduction

The purpose of this evidence is to provide a summary description of the methodology followed to complete the cost allocation study used to support 2013 rate proposals. Subject to the removal of the unregulated storage operations and the proposals in Exhibit G1, Tab1, the cost allocation study is consistent with the studies that were approved by the Board and used in the past, including EB- 2005-0520. Union North and Union South plant accounting and O&M records are being maintained.

The objective of the cost allocation study is to allocate the utility test year cost of service to customer rate classes for the purpose of acting as a guide to the rate design process. To allocate costs, the test year cost of service must be analyzed to determine the appropriate functionalization and classification of costs. The allocation of costs to individual rate classes is based upon these determinations.

The cost allocation study consists of three steps. These steps are:

1/ Functionalization of costs to utility service functions

2/ Classification of costs to cost incurrence (demand, commodity, customer)

3/ Allocation of costs to rate classes

Once these steps have been completed, costs allocated to each rate class can be totalled and compared to the revenue achieved. A summary of the revenue requirement by rate class can be found at Tab 2, Schedule 2. Schedule 2 reconciles the total "Account Dollars" shown in Tab 2, Schedule 2 to the amounts in Exhibit F3, Tab 2, Schedule 1.

Judgement is required in apportioning costs to the various functions and their sub-classifications. This judgement is based on the specific knowledge of how Union operates its system. As a result, a fully distributed cost of service study is used to provide an indication of cost responsibility by rate class at a specific point in time, but cannot and should not be viewed as a precise measurement of the actual cost to serve a particular rate class, much less a particular customer.

The cost allocation study process is shown on p. 18 of this exhibit.

1/ **Functionalization** (Exhibit G3, Tab 3)

Functionalization, the first phase of the cost allocation study, involves associating asset and operating costs with the various utility service functions. There are four functions necessary to obtain and move gas to market that are generally accepted for gas distribution utility cost

allocation studies - purchase and production of gas, storage, transmission and distribution. The direct cost of these functions can be obtained from the accounts of Union which are maintained using the Board's Uniform System of Accounts for Gas Utilities. To complete the functionalization step, indirect costs must be functionalized exercising judgement which is based on Union's knowledge of its operations.

Union's system of accounts functionalizes the cost of Dawn compression and storage pool facilities as storage. The cost allocation study recognizes that although the plant accounts record costs in the Dawn Station yard as storage, some of these facilities have been installed solely for transmission purposes. Based on information contained within Union's plant accounting records, Union functionalizes the cost of the following facilities as transmission:

26"/34"/42" Meter Runs:	Represents an investment in measuring and regulating equipment installed at Dawn to measure Dawn-Parkway transportation volumes.
Total Measurement:	Represents an investment in measuring and regulating equipment installed at Dawn to measure Dawn-Parkway transportation volumes.
Tecumseh Interconnect:	Represents an investment in structures and improvements, measuring and regulating equipment installed at Dawn to measure transportation volumes.
TCPL Interconnect and Great Lakes Header:	Represents an investment in structures and improvements, compressor equipment and measuring and regulating equipment installed to accept and deliver transportation volumes at Dawn.

1		
2	Vector Interconnect:	Represents an investment in structures and
3		improvements, compressor equipment and
4		measuring and regulating equipment installed to
5		accept transportation volumes at Dawn.
6		
7	Plant E Compressor:	Represents an investment in compressor
8		equipment utilized solely for transmission at
9		Dawn.
10		
11	Tecumseh Sombra Line Extension:	Represents an investment in compressor
12		equipment installed to accept transportation
13		volumes at Dawn.
14		
15		

16 Storage assets that are used solely for the provision of storage services are directly assigned to

17 the storage function. These assets include storage lines, storage wells, outboard storage

18 compression and dehydration assets.

19

20 The remaining compression, measuring and regulating costs at the Dawn facility are

21 functionalized to both storage and transmission. These facilities are used to transport and store

22 gas.

23

24 Measuring and regulating costs are functionalized based on an analysis of use. Compression rate

25 base-related costs are functionalized on the basis of horsepower requirements. The compression

26 horsepower required to bring the pressure up to 4,926 kPa (700 psig) on design day is storage-

27 related. The compression horsepower required to bring the pressure from 4,926 to 6,270 kPa

28 (700 to 895 psig) on design day is transmission-related. This pressure alignment results from

29 Union receiving gas from TCPL and Tecumseh at Dawn at 4,926 kPa (700 psig) and operating

1 the Dawn-Parkway transmission system at 6,270 kPa (895 psig). Compression operating and
2 maintenance (“O&M”) costs are functionalized based on fuel requirements.

3
4 Where possible, costs are directly assigned to a functional area. Two methods are used to
5 functionalize the remaining indirect rate base related costs:

6 a) In proportion to the functionalization of other rate base related cost items. These are
7 costs that are closely related to rate base expenses and will vary depending upon the
8 level of net plant. The indirect rate base functionalization factor is based on the total
9 net plant in service less General Plant (which is functionalized based on a 50/50
10 weighted rate base / O&M factor), less Intangible Plant (which is directly assigned to
11 the Distribution Function).

12
13 b) In proportion to the functionalization of O&M expenses. These are costs that are
14 closely related to O&M expenses and will vary depending upon the level of O&M
15 expenses. The indirect O&M functionalization factor is based on the total O&M
16 expenses for a particular function less compressor fuel costs that have been
17 functionalized to that function.

18
19 General operating and engineering activity related expenses are functionalized primarily on the
20 basis of an analysis of activities conducted by budget centre managers for their departments.

21 Administrative and general group benefits expenses are functionalized on the basis of direct
22 labour relationships. The remaining administrative and general expenses are functionalized in

proportion to the functionalization of all other O&M expenses.

A summary of the functionalization of costs is provided at Tab 3, Schedule 1. Additional detail on depreciation expense, property taxes and labour costs is provided in Tab 3, Schedule 2 and Schedule 3. A functionalization factor table can be found at Tab 3, Schedule 4. Appendix A provides a description of the functionalization factors.

2/ **Classification** (Exhibit G3, Tab 4)

The second step of the cost allocation process separates functionalized asset and operating costs into categories according to cost incurrence. These categories are:

1. Demand: Costs that vary directly with the size (capacity) of the system facilities. They are required to meet design day demand and are fixed in the short run. For storage functions, this includes deliverability, space and system integrity space.
2. Commodity: Costs that vary directly with the volume of gas purchased or delivered. They are variable in the short run.
3. Customer: Costs that are not demand or commodity-related but relate more to providing services at customer locations or that vary with the number of customers. They are affected directly by the number of customers served.

Following is a summary of the classification of functionalized costs:

Purchase Production

Purchase and production costs are classified as commodity and demand-related.

Storage Dehydrator

Dehydrator rate base related costs are classified as demand-related as the dehydrator was sized to handle peak day storage volumes. A portion of general plant functionalized to Storage Dehydrator is classified as 50% demand-related and 50% commodity-related. Dehydration O&M costs are classified as commodity-related.

Storage Excluding Dehydrator

These are costs of land, structures and improvements, measuring and regulating equipment, and compressor equipment that relate to the Dawn compression and storage facility. These costs are incurred to provide delivery from storage on design day and therefore are classified as demand-related (i.e., deliverability).

Costs associated with land rights, wells and lines, rents and communication equipment are incurred to provide both delivery from storage on design day and to provide capacity to store gas. These costs are classified as 50% deliverability-related and 50% space-related.

A portion of the cost of gas in storage inventory is classified as deliverability-related and a

1 portion is classified as space-related. Union's design day requirements from storage are met by
2 using a combination of compression and gas in storage. It is the cost of this design day inventory
3 requirement that is classified as demand-related. The design day inventory requirement varies
4 with design day demand from storage.

5
6 Base Pressure Gas is classified as 100% space-related. This is a permanent investment required
7 to operate the storage pools.

8
9 Compressor fuel, unaccounted for gas and compressor station maintenance costs are classified as
10 commodity-related.

11
12 Transmission - Dawn Station

13 Compressor fuel costs at Dawn Station are classified as commodity-related. The remaining
14 transmission costs are classified as demand-related.

15
16 Transmission - Dawn-Trafalgar Easterly

17 Compressor fuel costs are classified as commodity-related. The remaining transmission costs are
18 classified as demand-related.

19
20 Transmission - Dawn-Trafalgar Westerly

21 Compressor fuel costs are classified as commodity-related.

22 Other Transmission

1 Other transmission costs are classified as demand-related.

2
3 Ojibway / St. Clair Transmission

4 Compressor fuel costs are classified as commodity-related. The remaining transmission costs are
5 classified as demand-related with some general plant costs classified as commodity-related.

6
7 Distribution

8 The distribution system provides capacity to meet customer demand and access to customers. It
9 is necessary to analyze distribution costs to determine those costs that are related to having the
10 customer on the distribution system (i.e., customer-related) versus those costs related to the
11 capacity to serve the customer's design day demand.

12
13 The minimum plant method segregates distribution main costs into demand or customer-related
14 classifications by using the size of main and operating pressures. Joint-use and sole-use mains as
15 defined in the North area are classified to demand. Compressor and measuring and regulating
16 equipment are classified as demand-related. Land, land rights and structures and improvements
17 follow the classification of the preceding asset categories. Services, meters and customer
18 stations are classified as customer-related.

19
20 Demand side management costs are classified as demand-related.

21
22 A summary of the classification of costs by function is provided at Tab 4, Schedules 1 through 9.

1 A classification factor table is provided at Tab 4, Schedule 10. Tab 1, Appendix B provides a
2 description of the classification factors.

3
4 3/ **Allocation** (Exhibit G3, Tab 5)

5 The third step in the cost allocation process is to allocate the functionalized - classified asset and
6 operating costs to service classifications (i.e., rate classes). A summary of the methods used to
7 allocate functionalized - classified costs is provided below.

8
9 **Purchase Production**

10 a) Sales Service Commodity Supply

11 Costs related to the supply of gas are allocated to Union's sales service customers on a
12 volumetric basis consistent with how these costs are incurred.

13
14 b) Other Supply Commodity

15 Costs related to the delivery of commodity to customers are allocated to all delivery and
16 contract customers receiving transportation and storage services (T-service) based on
17 annual volume delivered. Costs of this nature include delivery-related UFG,
18 administrative and engineering costs. Gas supply and direct purchase administration
19 costs are directly assigned to rate classes.

20
21 c) Demand

22 Firm transportation demand costs are allocated to the North rate classes using a blended

1 allocator developed using a two-step approach. The firm transportation demand base
2 load costs are allocated to rate classes using average day demand. The remaining firm
3 transportation demand costs are allocated to rate classes using excess peak over annual
4 average demand (i.e., the difference between what a rate class takes on an average day
5 and what it requires on its peak day).

6
7 Storage Dehydrator

8 a) Demand

9 Dehydration demand costs are allocated between in-franchise and the excess utility
10 storage space category in proportion to the design day demand of the dehydrator.

11
12 b) Commodity

13 Dehydration commodity costs are allocated between in-franchise and the excess utility
14 storage space category in proportion to the volume forecast to be dehydrated. In-
15 franchise costs are allocated to rate classes on the basis of delivery volume.

16
17 Storage Excluding Dehydrator

18 a) Deliverability

19 Deliverability costs are compression and compression-related costs incurred to provide
20 delivery from storage on design day to meet customers' firm requirements.

21
22 Demand from storage on design day is the excess of customers' design day demand over

1 design day deliveries to Union's system. T1,T3 and short-term storage, which is
2 allocated to the excess utility storage space, use contracted deliverability service levels.
3 The class excess divided by the sum of the excesses is the ratio that is used to allocate
4 these costs.

5
6 Design day deliveries are estimated for each firm sales and bundled-T rate class based
7 upon the ratio of the average day for the class divided by the total average day of firm
8 classes.

9
10 c) Commodity

11 Storage commodity costs are allocated to in-franchise customers and the excess utility
12 storage space category in proportion to the volume injected and withdrawn from storage.
13 In-franchise costs are allocated to rate classes on the basis of delivery volume.

14
15 d) Space

16 Storage space costs are attributable to the storage capacity required for the movement of
17 the deficiency of customers' summer use from average over to the winter season.

18
19 Space costs are allocated to Union South (T1, T3) and UnionNorth contract customers
20 based on the relationship of contracted space to Union's total storage system working
21 capacity.

1 For Union South, the excess of the winter period use (January - March and November -
2 December) compared to average annual use for the same 151 day period is calculated for
3 each in-franchise sales and Bundled -T rate class (firm and interruptible). This is referred
4 to as the “Aggregate Excess”. Costs are allocated to customers in Union North using
5 excess peak over annual average demand (i.e., the difference between what a rate class
6 takes on an average day and what it requires on its peak day).

7
8 The excess utility storage space is the difference between forecast in-franchise space
9 requirements and the 100 PJ reserved for in-franchise customers.

10
11 e) System Integrity Space

12 Union currently maintains approximately 9.5 PJ (8.9 Bcf) of system integrity storage
13 space. This system integrity space allows Union to meet its operational needs. The
14 integrity space represents approximately 10% of Union’s utility storage working
15 capacity.

16
17 System integrity storage space costs are allocated to all Union South in-franchise and ex-
18 franchise customers based on how system integrity space is used. Costs are allocated to
19 Union North customers using excess peak over annual average demand (i.e., the
20 difference between what a rate class takes on an average day and what it requires on its
21 peak day).

1 Transmission - Dawn Station

2 a) Demand

3 Dawn Station compression costs are allocated based on design day demand. Ex-franchise
4 contractual levels and in-franchise transmission lateral demand is used. Union South in-
5 franchise rate classes receive a credit for firm deliveries at Parkway. In-franchise costs
6 are allocated to rate classes on the basis of firm Dawn Trafalgar design day demand.

7
8 b) Commodity

9 The allocation of costs between in-franchise and ex-franchise customers is based on fuel
10 usage. In-franchise costs are allocated to rate classes on the basis of delivery volumes
11 east of Dawn.

12
13 Transmission - Dawn Trafalgar Easterly

14 a) Demand

15 Dawn Trafalgar transmission demand costs are allocated between in-franchise and ex-
16 franchise (M12) customers on the basis of “commodity-kilometres”. For ex-franchise
17 (M12) customers, contractual levels are used. For in-franchise customers, transmission
18 lateral demand is used. The demand (at each of Union’s transmission laterals, Kirkwall
19 and Parkway) is weighted by the distance from Dawn. The only exception to this is for
20 firm east end deliveries made by TCPL on behalf of Union’s in-franchise customers. The
21 distance this load travels is calculated from Parkway or Kirkwall. In-franchise costs are
22 allocated to rate classes in proportion to the firm design day demand on the Dawn-

1 Trafalgar laterals. Costs are allocated to customers in the North using excess peak over
2 annual average demand (i.e., the difference between what a rate class takes on an average
3 day and what it requires on its peak day).

4
5 b) Commodity

6 The allocation of costs between in-franchise and ex-franchise customers is based on fuel
7 usage. In-franchise costs are allocated to rate classes on the basis of delivery volumes
8 east of Dawn.

9
10 Transmission – Dawn Trafalgar Westerly

11 a) Commodity

12 The allocation of costs between in-franchise and ex-franchise customers is based on fuel
13 usage. In-franchise costs are allocated to rate classes on the basis of delivery volumes
14 west of Dawn.

15
16 Other Transmission

17 a) Demand

18 In-franchise system design day demand is used to allocate other transmission system
19 costs to firm service customer classes. Costs related to local production metering stations
20 are directly assigned to the M13 and M16 rate classes.

21
22 Ojibway / St. Clair Transmission

1 a) Demand

2 Ojibway / St. Clair demand costs are allocated to ex-franchise customers based on the
3 relationship between ex-franchise firm demand and St. Clair import capacity, Ojibway
4 export capacity, and Ojibway local market demand. In-franchise costs are allocated to
5 rate classes in proportion to firm in-franchise demand.

6
7 b) Commodity

8 Fuel costs for the M16 and C1 firm customers are directly assigned to those rate classes.

9 The remaining commodity costs are allocated to in-franchise customers based on delivery
10 volumes west of Dawn.

11
12 Distribution

13 a) Demand

14 The allocation of distribution demand costs to customers in Union South is based on the
15 design day demand of firm and interruptible customers served by distribution facilities.

16 Distribution demand costs are allocated to the rate classes in the North area using system
17 peak day demand and system peak and average day demand.

18
19 b) Commodity

20 Distribution commodity costs are allocated to in-franchise rate classes in proportion to
21 delivery volume.

1 c) Customer

2 Several methodologies are used to allocate the components of customer-related costs.

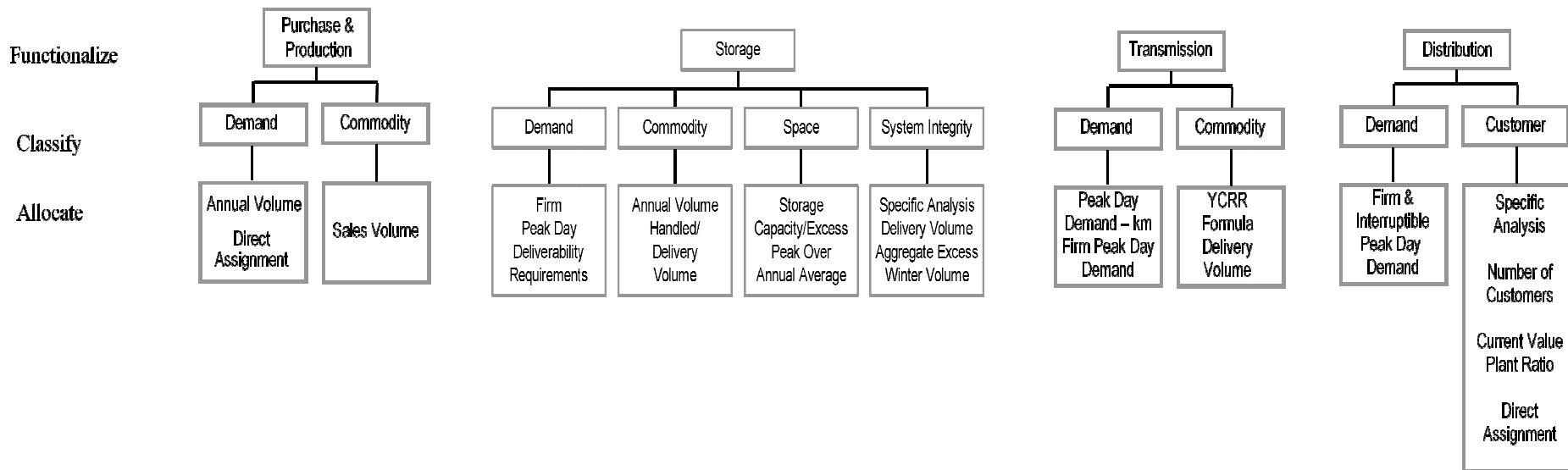
3 These include such measurements as service replacement costs, service calls and average
4 number of customers.

5
6 A summary of the allocation of total costs is provided at Tab 2, Schedule 2. A summary of the
7 allocation of costs within each functional - classification is provided at Tab 5, Schedule 1.

8 Allocation detail for specific functional - classifications where more than one allocation factor is
9 used is provided at Tab 5, Schedules 2 through 20. An allocation factor table is provided at Tab
10 5, Schedule 21. Appendix C provides a description of the allocation factors.

11

Union Gas Limited Cost Allocation Summary



UNION GAS LIMITED
FUNCTIONALIZATION FACTOR DESCRIPTIONS

Direct Assignments

<u>Factor</u>	<u>Description</u>
COMMUNITYO&M	Directly assigns community investment operating expenses to the Distribution function.
DEFTAXDIRECT	Directly assigns Accumulated Deferred Tax balances associated with specific assets to specific functions.
GS/AOP/F24-T	Directly assigns General Operating and Engineering costs related to gas purchasing administration costs to Purchase and Production. Directly assigns VP Assets Operation costs in proportion to asset operation O&M. Directly assigns General Operating and Engineering costs associated with the F24-T service to Dawn-Trafalgar Easterly transmission.
GSADM	Directly assigns gas purchase administrative costs to the Purchase and Production function.
GS/F24T-BENEFITS	Directly assigns General Operating and Engineering employee benefits associated with gas supply to Purchase and Production. Directly assigns general operating employee benefits associated with the F24-T service to Dawn-Trafalgar Easterly transmission.
LRGINDBILLS	Directly assigns Customer Billing and Accounting operating expenses for Large Industrial Billings to Storage Excluding Dehydrator, Dawn-Trafalgar Easterly, Other Transmission and Ojibway / St. Clair functions.

<u>Factor</u>	<u>Description</u>
MN-COMP	Directly assigns specific Transmission compressor maintenance expenses to the Dawn-Trafalgar Easterly system.
MN-LINES	Directly assigns specific Transmission line maintenance expenses to the Dawn-Trafalgar Easterly and Ojibway/St. Clair transmission systems.
MN-M&R	Directly assigns specific Transmission measuring and regulating stations maintenance expenses to the Dawn-Trafalgar Easterly and Ojibway/St. Clair transmission systems.
MRKTGS/M9/T3	Directly assigns gas supply administration costs to the Purchase and Production function. Directly assigns Sales Promotion Supervision costs for the M9 and T3 rate classes to the Distribution function.
OP-COMP	Directly assigns specific Transmission compressor operating expenses to the Dawn-Trafalgar Easterly system.
OP-LINES	Directly assigns specific Transmission line operating expenses to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transmission systems.
OP-M&R	Directly assigns specific Transmission measuring and regulating stations operating expenses to the Dawn-Trafalgar Easterly and Ojibway/St. Clair transmission systems.
OSC	Directly assigns the St. Clair and Bluewater rental fee to the Ojibway / St. Clair transmission system.

<u>Factor</u>	<u>Description</u>
STORAGEFUEL	Directly assigns Underground Storage compressor fuel operating expenses as specifically budgeted by location.
STORCOMP	Directly assigns the plant costs of reclassified Underground Storage compressor equipment at Dawn Station that relates to the Dawn-Trafalgar Easterly transmission system. Directly assigns the plant costs of outboard Underground Storage compressor equipment.
STORCOMPAD	Directly assigns the accumulated depreciation on reclassified Underground Storage compressor equipment at Dawn Station that relates to the Dawn-Trafalgar Easterly transmission system. Directly assigns the accumulated depreciation on outboard Underground Storage compressor equipment.
STORLAND	Directly assigns the plant costs of outboard Underground Storage land.
STORM&R	Directly assigns the plant costs of reclassified Underground Storage measuring and regulating equipment at Dawn Station that relates to the Dawn-Trafalgar Easterly transmission system. Directly assigns the plant costs of outboard Underground Storage measuring and regulating equipment.
STORM&RAD	Directly assigns the accumulated depreciation on reclassified Underground Storage measuring and regulating equipment at Dawn Station that relates to the Dawn-Trafalgar Easterly transmission system. Directly assigns the accumulated depreciation on outboard Underground Storage measuring and regulating equipment.
STOROTHER	Directly assigns the plant costs of the Dawn-TCPL measuring and regulating equipment to Dawn Station.

<u>Factor</u>	<u>Description</u>
STOROTHERAD	Directly assigns the accumulated depreciation on the Dawn-TCPL measuring and regulating equipment to Dawn Station.
STORS&I	Directly assigns the plant costs of reclassified Underground structures and improvements at Dawn Station that relate to the Dawn-Trafalgar Easterly transmission system. Directly assigns the plant costs of outboard Underground Storage structures and improvements.
STORS&IAD	Directly assigns the accumulated depreciation on reclassified Underground Storage structures and improvements at Dawn Station that relates to the Dawn-Trafalgar Easterly transmission system. Directly assigns the accumulated depreciation on outboard Underground Storage structures and improvements.
TRANSCOMPEQ	Directly assigns the plant costs of specific Transmission compressor equipment to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSCOMPEQAD	Directly assigns the accumulated depreciation on specific Transmission compressor equipment to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSLAND	Directly assigns specific Transmission land costs to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.

<u>Factor</u>	<u>Description</u>
TRANSLANDRGT	Directly assigns specific Transmission land rights costs to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSLANDRGTD	Directly assigns the accumulated depreciation on specific Transmission land rights to Dawn-Trafalgar Easterly and Ojibway/St. Clair transportation systems in proportion to specifically assigned assets.
TRANSMAINS	Directly assigns the plant costs of specific Transmission mains to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSMAINSAD	Directly assigns the accumulated depreciation on specific Transmission mains to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSMISSIONFUEL	Directly assigns Transmission compressor fuel operating expenses in proportion to transmission volumes.
TRANSM&R	Directly assigns the plant costs of specific Transmission measuring and regulating equipment to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSM&RAD	Directly assigns the accumulated depreciation on specific Transmission measuring and regulating equipment to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSS&I	Directly assigns the plant costs of specific Transmission structures and improvements to the

<u>Factor</u>	<u>Description</u>
	Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.
TRANSS&IAD	Directly assigns the accumulated depreciation on specific Transmission structures and improvements to the Dawn-Trafalgar Easterly and Ojibway / St. Clair transportation systems in proportion to specifically assigned assets.

Other Assignments

BDEBTFUNCT	Functionalizes bad debts attributable to system supplied customers to Purchase Production and Distribution functions in proportion to revenues.
COMPRECL-O&M	Functionalizes compression O&M costs based on fuel requirements.
COMPRECL-PT	Functionalizes compression rate base related costs based on horsepower requirements.
DAWNEAST	Functionalizes costs to the Dawn-Trafalgar Easterly transmission system.
DEFERTAXBASE	Base over which to functionalize non-directly assigned deferred taxes.
DIST	Functionalizes costs directly to the Distribution function.
DTDRAWDOWN	Functionalizes costs in proportion to accumulated deferred taxes.
GENOPACT	Functionalizes General Operating and Engineering expenses in proportion to an analysis of activities.

<u>Factor</u>	<u>Description</u>
INDIRECT_I	Functionalizes costs to the functions in proportion to components of rate base.
INDIRECT_II	Functionalizes costs to the functions in proportion to components of O&M.
INDIRECT_I&II	Equal weighting of INDIRECT_I and INDIRECT_II factors.
LABOUR	Functionalizes costs to the functions in proportion to labour expenses.
LINEPACK	Functionalizes the costs of linepack gas to the Transmission and Distribution functions in proportion to linepack volumes.
M&RRECL-O&M	Functionalizes measuring and regulating O&M costs based on an analysis of use.
M&RRECL-PT	Functionalizes measuring and regulating rate base related costs based on an analysis of use.
O&MEXP	Functionalizes costs to the functions in proportion to components of O&M.
OTHERTRANS	Functionalizes costs directly to the Other Transmission function.
PROD	Functionalizes costs directly to the Purchase and Production function.
PROPTAX	Functionalizes costs in proportion to property tax expense detail.
RATEBASE	Functionalizes income tax costs in proportion to total rate base.
SCADAO&M	Functionalizes SCADA operating expenses based on number of RTUs per function area.

<u>Factor</u>	<u>Description</u>
STORDEHY	Functionalizes storage costs to the Storage Dehydrator function.
STORDEHYX	Functionalizes storage costs to the Storage Excluding Dehydrator function.
UFGFUNCT	Functionalizes the costs of unaccounted-for-gas to purchase production and storage functions in proportion to volumes.

UNION GAS LIMITED
CLASSIFICATION FACTOR DESCRIPTIONS

Direct Assignments

<u>Factor</u>	<u>Description</u>
A&GDPADMIN	Directly assigns Administrative and General expenses associated with gas purchasing to the system supply commodity classification.
COMMUNITYO&M	Directly assigns community investment operating expenses to the Distribution Customer classification.
CUSTREG	Directly assigns regulator costs to the Distribution customer classification.
DTDIRECTDAWN	Directly assigns Accumulated Deferred Taxes to the Dawn Station demand classification.
DTDIRECTDAWNEAST	Directly assigns Accumulated Deferred Taxes to the Dawn-Trafalgar Easterly Demand classification.
DTDIRECTSTCLAIR	Directly assigns Accumulated Deferred Taxes to Ojibway / St. Clair demand classification.
DTDIRECTSTORDEHY	Directly assigns Accumulated Deferred Taxes related to the Storage Dehydrator demand classification.
DTDIRECTSTORX	Directly assigns Accumulated Deferred Taxes related to base pressure gas to the Storage Excluding Dehydrator deliverability, space and system integrity classifications.
F24T-GENOPS	Directly assigns general operating employee costs associated with F24-T service to the Dawn-Trafalgar Easterly Demand classification.

<u>Factor</u>	<u>Description</u>
F24T-BENEFITS	Directly assigns general operating employee benefit costs associated with the F24-T service to the Dawn-Trafalgar Easterly Demand classification.
GO&EGSADMIN	Directly assigns gas purchasing administration costs to Purchase/Production system supply commodity and Purchase/Production other supply commodity.
GSBENEFITS	Directly assigns employee benefits costs related to gas purchasing to system supply and other supply commodity classifications.
M9/T3CLASS	Directly assigns O&M expenses related to the M9 and T3 rate classes to the Distribution Customer classification.
MRKTGS	Directly assigns distribution Sales Promotion costs related to gas purchasing to the Purchase/Production other supply commodity classification.
N_CROSSBORE-OM	Directly assigns cross bore operating expenses in the Northern and Eastern Operations area to the Distribution Customer classification.
N_CROSSBORE-PL	Directly assigns cross bore plant costs in the Northern and Eastern Operations area to the Distribution Customer classification.
N_CROSSBORE-PLAD	Directly assigns the accumulated depreciation on cross bore plant costs in the Northern and Eastern Operations area to the Distribution Customer classification.
S_CROSSBORE-OM	Directly assigns cross bore operating expenses in the Southern Operations area to the Distribution Customer classification.

<u>Factor</u>	<u>Description</u>
S_CROSSBORE-PL	Directly assigns cross bore plant costs in the Southern Operations area to the Distribution Customer Classification.
S_CROSSBORE-PLAD	Directly assigns the accumulated depreciation on cross bore plant costs in the Southern Operations area to the Distribution Customer Classification.
STSCCLASS	Directly assigns third party storage services to Storage Excluding Dehydrator deliverability and commodity classifications.

Other Assignments

ADREGULATORS	Classifies the accumulated depreciation on regulators to Distribution demand and customer classifications in proportion to the classification of regulator plant.
BDEBTCLASS	Classifies bad debt attributable to system supply customers to Purchase & Production System Supply Commodity and bad debt attributable to direct purchase customers to Purchase & Production Other Supply Commodity.
DAWNBASE	Classifies costs in proportion to Dawn Station rate base.
DAWNEASTBASE	Classifies costs in proportion to Dawn-Trafalgar Easterly rate base.
DAWNEASTGO&E	Classifies all Dawn-Trafalgar Easterly General Operating and Engineering expenses to demand.

<u>Factor</u>	<u>Description</u>
DAWNEASTLABOR	Classifies all Dawn-Trafalgar Easterly O&M expenses based on labour expenses.
DAWNEASTO&M	Classifies costs in proportion to components of Dawn-Trafalgar Easterly total O&M.
DAWNEASTPROTAX	Classifies Dawn-Trafalgar Easterly property taxes based on plant and property tax detail.
DAWNLABOR	Classifies Dawn Station O&M expenses based on labour expenses.
DAWNO&M	Classifies costs in proportion to components of Dawn Station O&M.
DAWNPROTAX	Classifies Dawn Station property taxes based on plant and property tax detail.
DIRDTBSED-TE	Identifies rate base associated with directly assigned accumulated deferred tax to exclude in factor DTBASEDAWNEAST.
DIRDTBSEDWNSTN	Identifies rate base associated with directly assigned accumulated deferred tax to exclude in factor DTBASEDAWN.
DIRDTBSESTCL	Identifies rate base associated with directly assigned accumulated deferred tax to exclude in factor DTBASESTCLAIR.
DIRDTBSESTORDEHY	Identifies rate base associated with directly assigned accumulated deferred tax to exclude in factor DTBASESTORDEHY.

<u>Factor</u>	<u>Description</u>
DIRDTBSESTORX	Identifies rate base associated with directly assigned accumulated deferred tax to exclude in factor DTBASESTORX.
DISTBASE	Classifies costs in proportion to Distribution rate base.
DISTGO&E	Classifies Distribution General Operating and Engineering expenses based on activity analysis.
DISTLABOR	Classifies Distribution O&M expenses based on labour expenses.
DISTO&M	Classifies costs in proportion to components of Distribution O&M.
DISTPROTAX	Classifies Distribution property taxes based on plant and property tax detail.
DTBASEDAWN	Classifies any non-directly assigned Dawn Station deferred tax balance in proportion to plant.
DTBASEDAWNEAST	Classifies any non-directly assigned Dawn-Trafalgar Easterly transmission deferred tax balance in proportion to plant.
DTBASEDIST	Classifies any non-directly assigned Distribution deferred tax balance in proportion to plant.
DTBASEPROD	Classifies any non-directly assigned Purchase and Production accumulated deferred tax balance in proportion to plant.
DTBASESTCLAIR	Classifies any non-directly assigned Ojibway / St. Clair deferred tax balance in proportion to plant.

<u>Factor</u>	<u>Description</u>
DTBASESTORDEHY	Classifies any non-directly assigned Storage Dehydrator deferred tax balance in proportion to plant.
DTBASESTORX	Classifies any non-directly assigned Storage Excluding Dehydrator deferred tax balance in proportion to plant.
DTDRWDN-DAWN	Classifies the Dawn Station accumulated deferred tax drawdown based on the Dawn Station accumulated deferred tax balance.
DTDRWDN-DAWNEAST	Classifies the Dawn Trafalgar Easterly accumulated deferred tax drawdown based on the Dawn Trafalgar Easterly accumulated deferred tax balance.
DTDRWDN-DEHYDR	Classifies the Storage Dehydrator accumulated deferred tax drawdown based on the Storage Dehydrator accumulated deferred tax balance.
DTDRWDN-DIST	Classifies the Distribution accumulated deferred tax drawdown based on the Distribution accumulated deferred tax balance.
DTDRWDN-OTHRTRAN	Classifies the Other Transmission accumulated deferred tax drawdown based on Other Transmission accumulated deferred tax balance.
DTDRWDN-PROD	Classifies the Purchase and Production accumulated deferred tax drawdown based on the Purchase and Production accumulated deferred tax balance.
DTDRWDN-STCLAIR	Classifies the Ojibway/St. Clair accumulated deferred tax drawdown based on the Ojibway/St. Clair accumulated deferred tax balance.

<u>Factor</u>	<u>Description</u>
DTDRWDN-STORX	Classifies the Storage Excluding Dehydrator accumulated deferred tax drawdown based on Storage Excluding Dehydrator accumulated deferred tax balance.
FIRST	Classifies account dollars to the first column of classification identified for a particular function.
FIRST&THIRD&FOURTH	Classifies account dollars to the first, third and fourth columns of classification identified for a particular function.
FOURTH	Classifies account dollars to the fourth column of classification identified for a particular function.
GASINSTOR	Classifies gas in storage working capital in proportion to space and system integrity requirements.
INDIR_I_DAWN	Classifies costs in proportion to components of Dawn Station rate base.
INDIR_II_DAWN	Classifies costs in proportion to components of Dawn Station O&M.
INDIR_I_DAWNEAST	Classifies costs in proportion to components of Dawn-Trafalgar Easterly rate base.
INDIR_II_DAWNEAST	Classifies costs in proportion to components of Dawn-Trafalgar Easterly O&M.
INDIR_I_DIST	Classifies costs in proportion to components of Distribution rate base.
INDIR_II_DIST	Classifies costs in proportion to components of Distribution O&M.

<u>Factor</u>	<u>Description</u>
INDIR_I&II_DIST	Classifies costs based on an equal weighting between INDIR_I_DIST and INDIR_II_DIST factors.
INDIR_I_PROD	Classifies costs in proportion to components of Purchase Production rate base.
INDIR_II_PROD	Classifies costs in proportion to components of Purchase Production O&M.
INDIR_I&II_PROD	Classifies costs based on an equal weighting between INDIR_I_PROD and INDIR_II_PROD.
INDIR_I_STCLAIR	Classifies costs in proportion to components of Ojibway / St. Clair rate base.
INDIR_II_STCLAIR	Classifies costs in proportion to components of Ojibway / St. Clair O&M.
INDIR_I&II_STCLAIR	Classifies costs based on an equal weighting between INDIR_I_STCLAIR and INDIR_II_STCLAIR factors.
INDIR_I_STORDEHY	Classifies costs in proportion to components of Storage Dehydrator rate base.
INDIR_II_STORDEHY	Classifies costs in proportion to components of Storage Dehydrator O&M.
INDIR_I&II_STORDEHY	Classifies costs based on an equal weighting between INDIR_I_STORDEHY and INDIR_II_STORDEHY factors.
INDIR_I_STORX	Classifies costs in proportion to components of Storage Excluding Dehydrator rate base.
INDIR_II_STORX	Classifies costs in proportion to components of Storage Excluding Dehydrator O&M.

<u>Factor</u>	<u>Description</u>
INDIR_I&II_STORX	Classifies costs based on an equal weighting between INDIR_I_STORX and INDIR_II_STORX factors.
N_DIST	Classifies costs in proportion to total Distribution plant in the Northern and Eastern Operations area.
N_DISTM&R	Classifies costs in proportion to Distribution Meters & Regulators plant in the Northern and Eastern Operations area.
N_DISTMAINS&SER	Classifies costs in proportion to Distribution Mains & Services plant in the Northern and Eastern Operations area.
N_DISTMM&RCOM	Classifies costs in proportion to Northern and Eastern Operations area Distribution Mains, Measuring & Regulating Equipment and Compressor plant.
N_MINPLANT	Classifies account dollars as demand or customer-related based on minimum plant method for the Northern and Eastern Operations area mains.
PRODBASE	Classifies costs in proportion to Purchase and Production rate base.
PRODCOG	Classifies Purchase and Production gas purchase working capital expenses based on cost of gas.
PRODLABOR	Classifies Purchase and Production employee benefits based on labour expenses.
PRODO&M	Classifies costs in proportion to components of Purchase and Production Total O&M.

<u>Factor</u>	<u>Description</u>
PRODPROTAX	Classifies Purchase and Production property taxes based on plant and property tax detail.
S_DISTMAINS&SER	Classifies costs in proportion to Distribution Mains & Services plant in the Southern Operations area.
S_DISTMM&RCOM	Classifies costs in proportion to Southern Operations area Distribution Mains, Measuring & Regulating Equipment and Compressor plant.
S_MINPLANT	Classifies account dollars as demand or customer-related based on minimum plant method for the Southern Operations area mains.
SALESSUPER	Classifies Distribution Sales Promotion Supervision costs in proportion to the classification of the other distribution sales promotion costs.
SECOND	Classifies account dollars to the second column of classification identified for a particular function.
SECOND&THIRD	Classifies account dollars equally between the second and third columns of classification identified for a particular function.
STCLAIRBASE	Classifies costs in proportion to Ojibway / St. Clair rate base.
STCLAIRLABOR	Classifies Ojibway / St. Clair employee benefits based on labour expenses.
STCLAIRO&M	Classifies costs in proportion to components of Ojibway / St. Clair O&M.
STCLAIRPROTAX	Classifies Ojibway / St. Clair property taxes based on plant and property tax detail.

<u>Factor</u>	<u>Description</u>
STORDEHYBASE	Classifies costs in proportion to Storage Dehydrator rate base.
STORDEHYXBASE	Classifies costs in proportion to Storage Excluding Dehydrator rate base.
STORDEHYXGO&E	Classifies Storage Excluding Dehydrator General Operating and Engineering expenses based on operating expenses.
STORDEHYLABOR	Classifies Storage Dehydrator employee benefits based on labour expenses.
STORDEHYXLABOR	Classifies Storage Excluding Dehydrator employee benefits based on labour expenses.
STORDEHYO&M	Classifies costs in proportion to components of Storage Dehydrator O&M
STORDEHYXO&M	Classifies costs in proportion to components of Storage Excluding Dehydrator O&M.
STORDEHYPROTAX	Classifies Storage Dehydrator property taxes based on plant and property tax detail.
STORDEHYXPROTAX	Classifies Storage Excluding Dehydrator property taxes based on plant and property tax detail.
THIRD	Classifies costs to the third column of classification identified for a particular function.
THIRD&FOURTH	Classifies costs between the third and fourth columns of classification identified for a particular function.

UNION GAS LIMITED
ALLOCATION FACTOR DESCRIPTIONS

Direct Assignment

<u>Factor</u>	<u>Description</u>
CUSTREG-RES	Directly allocates residential regulator costs to residential customer classes in the Northern and Eastern Operations area.
CUSTREG-RESAD	Directly allocates accumulated depreciation on residential regulator costs to residential customer classes in the Northern and Eastern Operations area.
COMMUNITY-O&M	Directly allocates community investment operating expenses to North and South general service rate classes in proportion to average number of customers.
DAWNSTORFUEL	Directly allocates Dawn Storage compressor fuel costs to ex-franchise and Northern and Eastern Operations area rate classes in proportion to volumes.
DAWNTCPL-M&R	Directly allocates the plant costs of the Dawn-TCPL measuring and regulating equipment to C1 Firm rate class.
DAWNTCPL-M&RAD	Directly allocates the accumulated depreciation on plant costs of the Dawn-TCPL measuring and regulating equipment to C1 Firm rate class.
DSM	Directly assigns DSM expenses in proportion to budgeted costs by rate class.

<u>Factor</u>	<u>Description</u>
F24T-BENEFITS	Directly allocates general operating employee benefit costs associated with the F24-T service to the M12 rate class.
F24T-COMPMaint	Directly allocates compressor maintenance costs associated with the F24-T service to the M12 rate class.
F24T-GENOPS	Directly allocates general operating staffing costs associated with F24-T service to the M12 rate class.
GSADMINDIRECT	Directly allocates administrative expenses associated with gas purchasing in proportion to the average number of Direct Purchase customers incurring these costs.
GSBENEFITSDP	Directly allocates employee benefit costs associated with gas purchasing administration in proportion to the average number of Direct Purchase customers incurring these costs.
GSGO&EDIRECT	Directly allocates gas purchasing general operating and engineering costs in proportion to the average number of Direct Purchase customers incurring these costs.
GSMRKTINGDIRECT	Directly allocates gas supply marketing costs to customer rate classes in proportion to the average number of Direct Purchase customers incurring these costs.
HAGAR&EXUTSTFUEL	Directly allocates Hagar and Iroquois Falls compressor fuel costs to rate classes in the Northern and Eastern Operations area in proportion to fuel usage. Directly allocates storage compressor fuel costs to the Excess Utility Storage Space category.

<u>Factor</u>	<u>Description</u>
LRGINDBILLS	Directly allocates Distribution customer billing and accounting expenses for Large Industrial Billing accounts based upon analysis provided by budget center managers.
M9/T3ALLO	Directly allocates expenses associated with the M9 and T3 rate classes based on an activity analysis.
M13&M16LAND	Directly allocates Other Transmission land costs associated with the M13 and M16 rate classes.
M13&M16MAINS	Directly allocates Other Transmission mains costs associated with the M13 and M16 rate classes.
M13&M16MAINSAD	Directly allocates the accumulated depreciation on Other Transmission mains associated with the M13 and M16 rate classes.
M13&M16M&R	Directly allocates Other Transmission M&R equipment costs associated with the M13 and M16 rate classes.
M13&M16M&RAD	Directly allocates the accumulated depreciation on Other Transmission M&R equipment associated with the M13 and M16 rate classes.
M13&M16OPERATING	Directly allocates Other Transmission M&R station operating expenses associated with the M13 rate and M16 classes.
M16/C1FUEL	Directly allocates compressor fuel related costs to The M16 and C1 rate classes.
N_LINEPACK	Directly allocates linepack costs to Northern and Eastern Operations area rate classes in proportion to volumes.

<u>Factor</u>	<u>Description</u>
N_CROSSBORE-OM	Directly allocates cross bore operating expenses to the general service rate classes in the Northern and Eastern Operations area in proportion to average number of customers.
N_CROSSBORE-PL	Directly allocates cross bore plant costs to the general service rate classes in the Northern and Eastern Operations area in proportion to average number of customers.
N_CROSSBORE-PLAD	Directly allocates the accumulated depreciation on cross bore plant costs to the general service rate classes in the Northern and Eastern Operations area in proportion to average number of customers.
N_SERREV	Directly allocates revenue from service work to rate classes in the Northern and Eastern Operations area in proportion to average number of customers.
N_SYSINTEG	Directly allocates system integrity gas in storage costs to rate classes in the Northern and Eastern Operations area in proportion to allocated system integrity inventory.
S_CROSSBORE-OM	Directly allocates cross bore operating expenses to the general service rate classes in the Southern Operations area in proportion to average number of customers.
S_CROSSBORE-PL	Directly allocates cross bore plant costs to the general service rate classes in the Southern Operations area in proportion to average number of customers.
S_CROSSBORE-PLAD	Directly allocates the accumulated depreciation on cross bore plant costs to the general service rate classes in the Southern Operations area in proportion to average number of customers.

<u>Factor</u>	<u>Description</u>
TRANSFUELEAST	Directly allocates Dawn Trafalgar Easterly transmission compressor fuel costs in proportion to fuel usage.
TRANSFUELWEST	Directly allocates Dawn-Trafalgar Westerly transmission compressor fuel costs in proportion to fuel usage.
UFGALLO	Directly allocates unaccounted-for-gas costs to the ex-franchise and Northern and Eastern Operations area rate classes.
UFG-EXUTST	Directly allocates unaccounted for gas costs to the Excess Utility Storage Space category.

Other Assignments

ABCCUST	Allocates costs in proportion to the average number of ABC-T customers (Rates M2, R01, R10)
AVECUST	Allocates costs in proportion to average number of in-franchise customers.
BDEBTDIST	Allocates delivery-related bad debt expenses in proportion to average number of in-franchise customers.
BDEBTOTHSUP	Allocates bad debt expenses attributed to Direct Purchase customer rate classes in proportion to volumes.
C1	Allocates costs to C1 Interruptible Transportation Service rate class.

<u>Factor</u>	<u>Description</u>
DAWNCOMP	Allocates costs in proportion to demand related to Dawn compression using ex-franchise contractual levels and in-franchise peak day demand.
DCUSTSALEOTHER	Allocates sales representatives expenses in proportion to number of customers.
DCUSTSALEPRO	Allocates costs of Distribution Customer Sales-Marketing sales promotion in proportion to sales activity and average number of customers.
DDPKINT	Allocates costs in proportion to Design Day Peak demand including T-Service and Bundled-T.
DEHYCOMMODITY	Allocates costs in proportion to total system dehydration commodity volumes with in-franchise costs allocated on delivery volume.
DEHYDEMAND	Allocates costs in proportion to Dehydrator demand (storage deliverability (NETFROMSTOR)).
DISTBASE-1	Allocates costs in proportion to Distribution Demand rate base.
DISTBASE-3	Allocates costs in proportion to Distribution Customer rate base.
DISTCUSTACCT	Allocates Distribution Customer Accounting supervision costs in proportion to labour costs within other Distribution Customer Accounting costs.
DISTCUSTPT	Allocates Distribution Customer General Operating and Engineering costs in proportion to distribution plant.

<u>Factor</u>	<u>Description</u>
DISTDEMAND	Allocates costs in proportion to the peak day demand of firm and interruptible customers served by the distribution system excluding customers served directly off transmission lines.
DISTDEMPT	Allocates costs in proportion to Distribution demand-related plant.
DISTLABOR-1	Allocates employee benefits in proportion to the Distribution Demand labour expense.
DISTLABOR-3	Allocates employee benefits in proportion to the Distribution Customer labour expense.
DISTO&MEXP-1	Allocates costs in proportion to Distribution Demand O&M.
DISTO&MEXP-3	Allocates costs in proportion to Distribution Customer O&M.
DISTPROTAX-1	Allocates Distribution Demand property tax costs in proportion to plant and property tax detail.
DISTPROTAX-3	Allocates Distribution Customer property tax costs in proportion to plant and property tax detail.
DPADMIN	Allocates costs to rate classes based on the test year's average number of ABC-T and bundled-T customers.
DTTRANS	Allocates Dawn-Trafalgar Easterly Demand costs to in-franchise customers based on firm design day demand.
EXUTST	Allocates costs to the Excess Utility Storage Space category.

<u>Factor</u>	<u>Description</u>
FSFUELDIR	Allocates gas supply Firm Service Transportation Fuel costs in proportion to winter sales volumes for the interruptible rate classes and allocates the remaining fuel costs based on firm sales volumes excluding T-service.
FSTRANS DIR	Allocates gas supply Firm Service Transportation Commodity costs in proportion to total interruptible sales volumes and allocates the remaining costs based on firm sales volumes excluding T-service.
INDIR_I_DIST	Allocates costs in proportion to components of Distribution Customer rate base.
INDIR_II_DIST	Allocates costs in proportion to components of Distribution Customer O&M.
INDIR_I&II_DIST	Allocates costs based on an equal weighting of the INDIR_I_DIST and INDIR_II_DIST factors.
INDIR_I_PROD	Allocates costs in proportion to components of Purchase Production Other rate base.
INDIR_II_PROD	Allocates costs in proportion to components of Purchase Production Other O&M.
INDIR_I&II_PROD	Allocates costs based on an equal weighting of the INDIR_I_PROD and INDIR_II_PROD factors.
INDIR_I_STOR	Allocates costs in proportion to components of Storage Excluding Dehydrator System Integrity rate base.
INDIR_II_STOR	Allocates costs in proportion to components of Storage Excluding Dehydrator System Integrity O&M.

<u>Factor</u>	<u>Description</u>
INDIR_I&II_STOR	Allocates costs based on an equal weighting of the INDIR_I_STOR and INDIR_II_STOR.
M12/C1	Allocates costs to the M12 and C1 rate classes.
M13	Allocates costs to the M13 rate class.
M16	Allocates costs to the M16 rate class.
MAINS-SOLE	Allocates Sole Use Mains Plant costs in proportion to demand of sole use customers.
M&R-SOLE	Allocates Sole Use M&R Plant costs in proportion to demand of sole use customers.
METERPL	Allocates costs in proportion to Meter Plant costs.
N_ACEXLGIND	Allocates costs in proportion to average number of customers in the Northern and Eastern Operations area excluding large industrial customers.
N_ACEXRES	Allocates costs in proportion to average number of customers in Northern and Eastern Operations area excluding residential customers.
N_AVECUST	Allocates costs in proportion to average number of in-franchise customers in the Northern and Eastern Operations area.
N_CUSTM&RXRES	Allocates costs in proportion to Distribution Customer Meters and Regulators plant for the Northern and Eastern Operations area excluding small volume firm service R01.
N_CUSTMM&RCOM	Allocates costs in proportion to Distribution Customer Mains, M&R, and Compressor plant for the Northern and Eastern operations area.

<u>Factor</u>	<u>Description</u>
N_CUSTSTATIONS	Allocates costs in proportion to average number of customers in Northern and Eastern Operations area excluding customers that consume less than 934,400 m ³ per year.
N_DEMM&RXRES	Allocates costs in proportion to Distribution Demand Meters and Regulators plant for the Northern and Eastern Operations area excluding small volume firm service R01.
N_DEMMMRCOM	Allocates costs in proportion to Distribution Demand Mains, M&R and Compressor plant for the Northern and Eastern operations area.
N_DEMMAINS&SER	Allocates costs in proportion to Distribution Demand Mains & Services plant.
N_METERCALLTIME	Allocates costs to the Northern and Eastern operations area in proportion to time required to replace or repair meters.
N_SERVICECALLTIME	Allocates costs to the Northern and Eastern operations area in proportion to service call time.
N_SERVICES	Allocates costs in proportion to cumulative number of services using a cascade approach.
N_SUPPLYVOL	Allocates costs in proportion to Northern and Eastern Operations area system supply volumes.
NETFROMSTOR	Allocates costs in proportion to design day demand less design day deliveries.
NWINSALES-EX25	Allocates costs in proportion to Normalized Winter Sales (Dec.-Feb.) excluding Rate 25.

<u>Factor</u>	<u>Description</u>
O/SC_DEMAND	Allocates costs in proportion to Ojibway / St. Clair peak day demand.
OTHERTRANS	Allocates costs in proportion to the in-franchise system design day demand on Other Transmission lines (firm customers).
OTHERTRANSBASE-1	Allocates costs in proportion to Other Transmission Demand rate base.
OTHERTRANSPROTAX-1	Allocates Other Transmission property tax costs in proportion to plant and property tax detail.
OTHERTRANSPT-1	Allocates costs in proportion to Other Transmission demand total gross plant in service.
PK&AVG-XLGIND	Allocates costs in proportion to system peak and average day demand excluding Large Industrial.
PK&AVG-XSOLE	Allocates costs in proportion to system peak and average day demand excluding customers who are entirely Sole Use.
PRODBASE-1	Allocates costs in proportion to Purchase and Production System rate base.
PRODBASE-2	Allocates costs in proportion to Purchase and Production Other Rate Base.
PRODBASE-3	Allocates costs in proportion to Purchase and Production Demand Rate Base.
PRODCOG-2	Allocates costs in proportion to Purchase and Production Other Cost of Gas.
PRODCOG-3	Allocates costs in proportion to Purchase and Production Demand Cost of Gas.

<u>Factor</u>	<u>Description</u>
PRODLABOR-1	Allocates employee benefit costs based on components of Purchase and Production System O&M and labour expense percentages.
PRODLABOR-2	Allocates employee benefit costs based on components of Purchase and Production Other O&M and labour expense percentages.
PRODO&MEXP-1	Allocates costs in proportion to Purchase and Production System O&M.
PRODO&MEXP-2	Allocates costs in proportion to Purchase and Production Other O&M.
PRODPROTAX-2	Allocates Purchase and Production Other property tax costs in proportion to plant and property tax detail.
S_AVECUST	Allocates costs in proportion to average number of in-franchise customers in the Southern Operations area.
S_CUSTMM&RCOM	Allocates costs in proportion to Distribution Customer Mains, M&R, and Compressor plant for the Southern operations area.
S_CUSTM&RXRES	Allocates costs in proportion to Distribution Customer Meters and Regulators plant for the Southern operations area excluding small volume service M1.
S_DISTBASE-3	Allocates costs in proportion to Distribution Customer rate base for the Southern operations area.
S_E_INFRFUELVOL	Allocates fuel costs to Southern operations area in proportion to in-franchise delivery volumes for customers served east of Dawn.

<u>Factor</u>	<u>Description</u>
S_W_INFRFUELVOL	Allocates fuel costs to Southern operations area in proportion to in-franchise delivery volumes for customers served west of Dawn.
S_INFRANDELVOL	Allocates costs in proportion to delivery volumes for in-franchise customers in the Southern Operations area.
S_INFRFUELVOL	Allocates fuel costs in proportion to Southern Operations area in-franchise delivery volumes.
S_INFRXT	Allocates costs in proportion to delivery volumes for in-franchise customers in the Southern Operations area excluding T-service.
S_METERCALLTIME	Allocates costs to the Southern operations area in proportion to time required to replace or repair meters.
S_SERVICECALLTIME	Allocates costs to the Southern operations area in proportion to service call time.
S_SUPPLYVOL	Allocates costs in proportion to Southern Operations area system supply volumes.
SERVREPLCOSTS	Allocates costs in proportion to Distribution service replacement costs.
STATIONREPLCOSTS	Allocates costs in proportion to Distribution station replacement costs.
STORAGECOM	Allocates costs to excess utility storage and in-franchise customers in proportion to the volume injected and withdrawn from storage with the in-franchise allocation based on delivery volumes.
STORAGECOM-INFRAN	Allocates costs to in-franchise customers in proportion to the volume injected and withdrawn

<u>Factor</u>	<u>Description</u>
	from storage with the in-franchise allocation based on delivery volumes.
STORAGEXCESS	Allocates contracted storage space with the in-franchise portion allocated on the excess of winter volumes (November-March) compared to average annual use for the same 151-day period.
STORDEHYXBASE-1	Allocates costs in proportion to Storage Excluding Dehydrator Deliverability rate base.
STORDEHYXBASE-3	Allocates costs in proportion to Storage Excluding Dehydrator Space rate base.
STORDEHYXBASE-4	Allocates costs in proportion to Storage Excluding Dehydrator System Integrity rate base.
STORDEHYXLABOR-4	Allocates costs in proportion to Storage Excluding Dehydrator System Integrity labour expenses.
STORDEHYXO&MEXP-4	Allocates costs in proportion to Storage Excluding Dehydrator System Integrity O&M.
STORDEHYXPROTAX-1	Allocates Storage Excluding Dehydrator Delivery property tax using Storage Excluding Dehydrator plant and property tax detail.
STORDEHYXPROTAX-3	Allocates Storage Excluding Dehydrator Space property tax using Storage Excluding Dehydrator plant and property tax detail.
STORDEHYXPROTAX-4	Allocates Storage Excluding Dehydrator System Integrity property tax using Storage Excluding Dehydrator plant and property tax detail.
STORDELIVERYWC	Allocates costs in proportion to the storage deliverability allocator (NETFROMSTOR) for in-franchise customers only.

<u>Factor</u>	<u>Description</u>
STORSPACEWC	Allocates storage space working capital based on the in-franchise storage space allocator STORAGEXCESS excluding T-service.
SUPPLYVOL	Allocates costs in proportion to in-franchise system supply volumes.
SYSINTEGRITY	Allocates System Integrity costs to rate classes in proportion to allocated system integrity inventory.
TRANSALLO	Allocates gas supply Firm Service Transportation Demand costs to Northern and Eastern Operations area rate classes in proportion to winter sales volume for the interruptible rate classes, base load costs are allocated using average day demand and the remaining costs use excess peak over average annual demands.
XSPK&AVG	Allocates costs to Northern and Eastern Operations area rate classes in proportion to the excess of design day peak demand and annual average daily demand.

UNION GAS LIMITED
Reconciliation of Statement of Utility Income to Cost Study - 2013

Line No.	Particulars (\$000's)	Statement of Utility Income ⁽¹⁾ (a)	Adjustments (b)	Cost Study (c)
	Operating Revenues:			
1	Gas Sales	1,401,869	-	1,401,869
2	Transportation	162,055	30,443	192,498
3	Storage	11,488		11,488
4	Other	23,132	-	23,132
5		<u>1,598,544</u>	<u>30,443</u>	<u>1,628,987</u>
	Operating Expenses:			
6	Cost of gas ⁽²⁾	706,756	351	707,107
7	Operating and maintenance expenses ⁽²⁾	377,189	30,426	407,615
8	Depreciation	196,467		196,467
9	Other financing	1,179		1,179
10	Property taxes	64,022		64,022
11		<u>1,345,613</u>	<u>30,777</u>	<u>1,376,390</u>
12	Utility income before income taxes ⁽³⁾	<u>252,931</u>	<u>(334)</u>	
13	Income taxes ⁽⁴⁾	8,390	23,559	39,752
14	Deferred income tax ⁽⁴⁾		(15,169)	(15,169)
15	Total utility income	<u>244,541</u>		
16	Requested return ⁽⁵⁾			<u>291,851</u>
17	Total revenue requirement			<u>1,692,824</u>
18	Deficiency (line 16 - line 5)			<u>63,837</u>
19	less Compressor Fuel Adjustment			<u>334</u>
20	Phase 1 Deficiency (line 17 - line 18)			<u>63,503</u>

Notes:

(1) As per Exhibit F3, Tab 2, Schedule 1, column (d).

(2)	Reclassify customer supplied fuel and compressor fuel	
	Transportation revenue - add customer supplied fuel revenue	30,443
	Operating and maintenance expenses - add compressor fuel	30,092
	Cost of gas - net difference	<u>351</u>

(3) Includes the compressor fuel adjustment of 334, as per Exhibit H1, Tab 1.

(4)	Add income tax on deficiency as per Exhibit F3, Tab1, Schedule 1, line 6.	<u>16,193</u>
		<u>16,193</u>

(5) Add requested return as per Exhibit E3, Tab 1, Schedule 1.

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement by Function
(\$000's)

Account Description	Account Code	Account Dollars	Purchase Production	Storage		Transmission					Distribution
				Dehydrator	Excluding Dehydrator	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		3,741,542	(39,923)	2,631	421,441	78,328	832,752	0	227,062	28,510	2,190,742
RETURN ON RATE BASE		291,851	(3,114)	205	32,874	6,110	64,957	0	17,711	2,224	170,884
OPERATING EXPENSES											
TOTAL COST OF GAS		707,107	692,416	0	13,720	0	0	0	0	972	0
LOCAL STORAGE		1,520	0	0	1,520	0	0	0	0	0	0
UNDERGROUND STORAGE		24,330	0	107	10,771	11,999	402	0	0	1,051	0
TRANSMISSION		32,165	0	0	0	0	25,769	31	6,020	344	0
DISTRIBUTION (Southern Ontario)		39,246	0	0	0	0	0	0	0	0	39,246
DISTRIBUTION (Northern Ontario)		22,157	0	0	0	0	0	0	0	0	22,157
GENERAL OPERATING AND ENGINEERING		39,507	2,932	0	1,750	872	6,609	0	3,268	373	23,703
SALES PROMOTION AND MERCHANDISE		45,627	1,976	0	0	0	0	0	0	0	43,652
DISTRIBUTION CUSTOMER ACCOUNTING		57,626	3,793	0	68	0	124	0	5	2	53,633
ADMINISTRATIVE AND GENERAL		146,617	7,514	20	7,048	3,349	11,943	0	6,582	727	109,435
TOTAL OPERATING EXPENSES		1,115,902	708,631	126	34,877	16,219	44,848	31	15,875	3,469	291,826
DEPRECIATION EXPENSE		196,467	750	218	9,859	5,228	36,199	0	9,787	1,608	132,817
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(15)	(104)	(1,712)	(927)	(5,525)	0	(1,549)	(196)	(5,140)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		64,022	16	0	1,455	669	15,470	0	6,317	1,060	39,033
INCOME TAX		39,752	(424)	28	4,478	832	8,848	0	2,412	303	23,276
TOTAL TAXES		103,774	(408)	28	5,932	1,501	24,318	0	8,730	1,363	62,309
TOTAL REVENUE REQUIREMENT		1,692,825	705,844	474	81,830	28,131	164,796	31	50,554	8,468	652,697

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Revenue Requirement by Rate Class
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		3,741,542	1,455,243	221,979	54,699	891	46,090	18,636	482	3,655	138
RETURN ON RATE BASE		291,851	113,513	17,315	4,267	69	3,595	1,454	38	285	11
OPERATING EXPENSES											
TOTAL COST OF GAS		707,107	412,111	68,616	3,475	58	3,019	131	4	54	9
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		24,330	3,699	1,250	352	8	282	133	2	47	1
TRANSMISSION		32,165	3,264	1,102	363	6	24	135	0	46	1
DISTRIBUTION (Southern Ontario)		39,246	33,371	2,747	635	11	849	186	9	4	1
DISTRIBUTION (Northern Ontario)		22,157	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		39,507	16,429	2,114	662	45	536	186	8	36	2
SALES PROMOTION AND MERCHANDISE		45,627	19,948	4,589	2,269	276	2,282	613	49	27	22
DISTRIBUTION CUSTOMER ACCOUNTING		57,626	42,185	1,393	132	18	126	4	1	3	2
ADMINISTRATIVE AND GENERAL		146,617	75,921	6,731	2,512	304	2,151	575	47	103	23
TOTAL OPERATING EXPENSES		1,115,902	606,928	88,543	10,402	727	9,271	1,964	121	321	61
DEPRECIATION EXPENSE		196,467	79,489	9,998	2,683	64	2,282	859	30	128	8
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(5,973)	(996)	(269)	(4)	(148)	(94)	(2)	(19)	(1)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		64,022	24,207	4,172	1,174	20	985	357	6	52	2
INCOME TAX		39,752	15,462	2,359	581	9	490	198	5	39	1
TOTAL TAXES		103,774	39,670	6,531	1,755	30	1,475	555	11	91	3
TOTAL REVENUE REQUIREMENT		1,692,825	833,627	121,390	18,838	886	16,474	4,738	197	806	82

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Revenue Requirement by Rate Class
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		3,741,542	191,050	14,225	22,011	22,947	5,731	1,510	766,132	525	996
RETURN ON RATE BASE		291,851	14,902	1,110	1,717	1,790	447	118	59,761	41	78
OPERATING EXPENSES											
TOTAL COST OF GAS		707,107	3,350	120	235	634	696	2,469	9,894	83	204
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		24,330	1,616	16	341	2,057	325	1,619	9,386	0	68
TRANSMISSION		32,165	2,434	7	305	0	130	2,795	20,722	98	80
DISTRIBUTION (Southern Ontario)		39,246	1,109	308	15	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		22,157	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		39,507	2,383	181	245	190	42	97	6,371	0	9
SALES PROMOTION AND MERCHANDISE		45,627	3,401	598	57	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		57,626	69	14	1	68	35	70	19	5	2
ADMINISTRATIVE AND GENERAL		146,617	6,044	718	601	594	83	192	12,685	0	17
TOTAL OPERATING EXPENSES		1,115,902	20,405	1,963	1,800	3,543	1,312	7,242	59,076	187	380
DEPRECIATION EXPENSE		196,467	9,327	842	1,007	927	699	39	34,083	22	51
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(1,229)	(52)	(167)	(179)	(30)	(2)	(5,358)	(3)	(6)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		64,022	4,239	316	388	134	158	5	13,475	1	33
INCOME TAX		39,752	2,030	151	234	244	48	16	8,150	6	11
TOTAL TAXES		103,774	6,269	467	622	378	206	21	21,624	7	44
TOTAL REVENUE REQUIREMENT		1,692,825	49,675	4,330	4,980	6,458	2,634	7,418	169,187	254	545

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Total Revenue Requirement by Rate Class
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		3,741,542	663,693	93,905	75,299	56,916	24,788
RETURN ON RATE BASE		291,851	51,770	7,325	5,874	4,440	1,934
OPERATING EXPENSES							
TOTAL COST OF GAS		707,107	144,620	40,642	8,612	41	8,031
LOCAL STORAGE		1,520	1,135	300	79	6	0
UNDERGROUND STORAGE		24,330	2,237	666	216	9	0
TRANSMISSION		32,165	475	134	40	2	0
DISTRIBUTION (Southern Ontario)		39,246	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		22,157	16,137	1,653	1,874	1,837	656
GENERAL OPERATING AND ENGINEERING		39,507	7,221	853	919	608	368
SALES PROMOTION AND MERCHANDISE		45,627	6,577	1,352	1,453	1,676	439
DISTRIBUTION CUSTOMER ACCOUNTING		57,626	12,809	455	73	19	121
ADMINISTRATIVE AND GENERAL		146,617	29,363	2,612	2,429	1,805	1,106
TOTAL OPERATING EXPENSES		1,115,902	220,573	48,666	15,694	6,004	10,721
DEPRECIATION EXPENSE		196,467	39,062	5,301	4,376	3,686	1,504
ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)	(475)	(126)	(33)	(2)	0
TAXES							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		64,022	12,090	1,827	204	126	50
INCOME TAX		39,752	7,052	998	800	605	263
TOTAL TAXES		103,774	19,142	2,825	1,004	731	313
TOTAL REVENUE REQUIREMENT		1,692,825	330,071	63,992	26,914	14,857	14,471

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Purchase Production System
(\$'000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		2,248	1,442	238	11	0	9	0	0	0	0
RETURN ON RATE BASE		175	112	19	1	0	1	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		595,159	409,290	67,676	3,106	42	2,563	0	0	0	9
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		1,264	814	135	6	0	5	0	0	0	0
SALES PROMOTION AND MERCHANDISE		176	113	19	1	0	1	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		2,238	1,442	238	11	0	9	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,826	1,820	301	14	0	11	0	0	0	0
TOTAL OPERATING EXPENSES		601,664	413,480	68,369	3,138	42	2,589	0	0	0	9
DEPRECIATION EXPENSE		301	194	32	1	0	1	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(6)	(5)	(1)	(0)	(0)	(0)	0	0	0	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		7	4	1	0	0	0	0	0	0	0
INCOME TAX		24	15	3	0	0	0	0	0	0	0
TOTAL TAXES		30	20	3	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		602,164	413,800	68,422	3,140	42	2,591	0	0	0	9

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		2,248	410	100	9	0	28
RETURN ON RATE BASE		175	32	8	1	0	2
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		595,159	84,340	20,479	1,833	0	5,821
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		1,264	228	55	5	0	16
SALES PROMOTION AND MERCHANDISE		176	32	8	1	0	2
DISTRIBUTION CUSTOMER ACCOUNTING		2,238	404	98	9	0	28
ADMINISTRATIVE AND GENERAL		2,826	510	124	11	0	35
TOTAL OPERATING EXPENSES		601,664	85,513	20,763	1,859	0	5,902
DEPRECIATION EXPENSE		301	54	13	1	0	4
ACCUMULATED DEFERRED TAX DRAWDOWN		(6)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		7	1	0	0	0	0
INCOME TAX		24	4	1	0	0	0
TOTAL TAXES		30	6	1	0	0	0
TOTAL REVENUE REQUIREMENT		602,164	85,605	20,786	1,861	0	5,909

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		(42,298)	(32,182)	(159)	258	74	270	6	5	8	2
RETURN ON RATE BASE		(3,299)	(2,510)	(12)	20	6	21	0	0	1	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		25,099	1,737	578	230	10	310	86	3	37	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		1,668	372	41	142	37	153	8	3	6	1
SALES PROMOTION AND MERCHANDISE		1,799	436	6	290	84	302	6	6	8	2
DISTRIBUTION CUSTOMER ACCOUNTING		1,555	679	610	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		4,688	1,156	281	530	151	556	13	10	17	4
TOTAL OPERATING EXPENSES		34,809	4,379	1,517	1,192	282	1,321	113	21	68	7
DEPRECIATION EXPENSE		449	122	43	45	13	47	1	1	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(9)	(5)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		10	3	1	1	0	1	0	0	0	0
INCOME TAX		(449)	(342)	(2)	3	1	3	0	0	0	0
TOTAL TAXES		(440)	(339)	(1)	4	1	4	0	0	0	0
TOTAL REVENUE REQUIREMENT		31,510	1,646	1,545	1,260	301	1,392	115	23	70	7

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		(42,298)	167	57	7	0	0	0	0	0	0
RETURN ON RATE BASE		(3,299)	13	4	1	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		25,099	2,698	120	165	0	552	2,469	9,894	83	173
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		1,668	219	35	12	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		1,799	104	62	3	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		1,555	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		4,688	291	115	11	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		34,809	3,311	332	191	0	552	2,469	9,894	83	173
DEPRECIATION EXPENSE		449	28	10	1	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(9)	0	0	0	0	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		10	1	0	0	0	0	0	0	0	0
INCOME TAX		(449)	2	1	0	0	0	0	0	0	0
TOTAL TAXES		(440)	2	1	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		31,510	3,355	347	193	0	552	2,469	9,894	83	173

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		(42,298)	(11,103)	(73)	205	63	97
RETURN ON RATE BASE		(3,299)	(866)	(6)	16	5	8
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		25,099	4,132	1,246	329	1	248
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		1,668	233	3	227	70	107
SALES PROMOTION AND MERCHANDISE		1,799	328	4	90	27	42
DISTRIBUTION CUSTOMER ACCOUNTING		1,555	156	110	0	0	0
ADMINISTRATIVE AND GENERAL		4,688	721	53	437	134	207
TOTAL OPERATING EXPENSES		34,809	5,569	1,417	1,082	232	605
DEPRECIATION EXPENSE		449	66	8	35	11	16
ACCUMULATED DEFERRED TAX DRAWDOWN		(9)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		10	1	0	1	0	0
INCOME TAX		(449)	(118)	(1)	2	1	1
TOTAL TAXES		(440)	(117)	(1)	3	1	1
TOTAL REVENUE REQUIREMENT		31,510	4,653	1,419	1,136	249	630

(\$000's)

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UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		127	84	29	10	0	3
RETURN ON RATE BASE		10	7	2	1	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		72,158	47,711	16,650	5,835	0	1,962
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		72,158	47,711	16,650	5,835	0	1,962
DEPRECIATION EXPENSE		0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		1	1	0	0	0	0
TOTAL TAXES		1	1	0	0	0	0
TOTAL REVENUE REQUIREMENT		72,170	47,719	16,653	5,836	0	1,962

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		0	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		2,585	920	313	81	0	0	28	0	5	1
RETURN ON RATE BASE		202	72	24	6	0	0	2	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	0	0	0	0	0	0	0
DEPRECIATION EXPENSE		208	74	25	6	0	0	2	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(104)	(37)	(13)	(3)	(0)	0	(1)	0	(0)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		27	10	3	1	0	0	0	0	0	0
TOTAL TAXES		28	10	3	1	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		333	119	40	10	0	0	4	0	1	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		0	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		2,585	463	0	90	219	0	0	0	0	0
RETURN ON RATE BASE		202	36	0	7	17	0	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	0	0	0	0	0	0	0
DEPRECIATION EXPENSE		208	37	0	7	18	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(104)	(19)	0	(4)	(9)	0	0	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		27	5	0	1	2	0	0	0	0	0
TOTAL TAXES		28	5	0	1	2	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		333	60	0	12	28	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		0	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		2,585	348	92	24	2	0
RETURN ON RATE BASE		202	27	7	2	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	0	0	0
DEPRECIATION EXPENSE		208	28	7	2	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(104)	(14)	(4)	(1)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		27	4	1	0	0	0
TOTAL TAXES		28	4	1	0	0	0
TOTAL REVENUE REQUIREMENT		333	45	12	3	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		0	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		47	17	6	2	0	3	1	0	0	0
RETURN ON RATE BASE		4	1	0	0	0	0	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		107	39	13	5	0	7	2	0	1	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		20	7	2	1	0	1	0	0	0	0
TOTAL OPERATING EXPENSES		126	47	15	6	0	8	2	0	1	0
DEPRECIATION EXPENSE		10	4	1	0	0	1	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		141	52	17	7	0	9	3	0	1	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		0	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		47	3	0	1	6	0	0	0	0	0
RETURN ON RATE BASE		4	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		107	6	0	3	13	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		20	1	0	0	2	0	0	0	0	0
TOTAL OPERATING EXPENSES		126	7	0	3	15	0	0	0	0	0
DEPRECIATION EXPENSE		10	1	0	0	1	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	0	(0)	(0)	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		141	8	0	3	17	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		0	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		47	5	2	1	0	0
RETURN ON RATE BASE		4	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		107	12	4	1	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		20	2	1	0	0	0
TOTAL OPERATING EXPENSES		126	15	5	2	0	0
DEPRECIATION EXPENSE		10	1	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	(0)	(0)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0
TOTAL TAXES		1	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		141	16	5	2	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		121,217	43,166	14,667	3,784	14	0	1,312	0	226	25
RETURN ON RATE BASE		9,455	3,367	1,144	295	1	0	102	0	18	2
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		10,420	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,194	1,137	386	100	0	0	35	0	6	1
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		988	352	120	31	0	0	11	0	2	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		68	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,787	992	337	87	0	0	30	0	5	1
TOTAL OPERATING EXPENSES		17,457	2,481	843	218	1	0	75	0	13	1
DEPRECIATION EXPENSE		6,230	2,219	754	194	1	0	67	0	12	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,244)	(443)	(151)	(39)	(0)	0	(13)	0	(2)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,050	374	127	33	0	0	11	0	2	0
INCOME TAX		1,288	459	156	40	0	0	14	0	2	0
TOTAL TAXES		2,338	832	283	73	0	0	25	0	4	0
TOTAL REVENUE REQUIREMENT		34,236	8,457	2,873	741	3	0	257	0	44	5

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		121,217	21,702	0	4,221	10,259	0	0	0	0	0
RETURN ON RATE BASE		9,455	1,693	0	329	800	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		10,420	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,194	572	0	111	270	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		988	177	0	34	84	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		68	0	0	0	68	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,787	499	0	97	236	0	0	0	0	0
TOTAL OPERATING EXPENSES		17,457	1,248	0	243	658	0	0	0	0	0
DEPRECIATION EXPENSE		6,230	1,115	0	217	527	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,244)	(223)	0	(43)	(105)	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,050	188	0	37	89	0	0	0	0	0
INCOME TAX		1,288	231	0	45	109	0	0	0	0	0
TOTAL TAXES		2,338	419	0	81	198	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		34,236	4,252	0	827	2,078	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		121,217	16,308	4,317	1,136	79	0
RETURN ON RATE BASE		9,455	1,272	337	89	6	0
OPERATING EXPENSES							
TOTAL COST OF GAS		10,420	7,781	2,060	542	38	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		3,194	430	114	30	2	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		988	133	35	9	1	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		68	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		2,787	375	99	26	2	0
TOTAL OPERATING EXPENSES		17,457	8,718	2,308	607	42	0
DEPRECIATION EXPENSE		6,230	838	222	58	4	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,244)	(167)	(44)	(12)	(1)	0
TAXES							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		1,050	141	37	10	1	0
INCOME TAX		1,288	173	46	12	1	0
TOTAL TAXES		2,338	315	83	22	2	0
TOTAL REVENUE REQUIREMENT		34,236	10,975	2,905	765	53	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		222	75	25	10	0	13	4	0	2	0
RETURN ON RATE BASE		17	6	2	1	0	1	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		3,055	784	261	104	5	140	39	1	17	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		4,997	938	312	124	6	168	46	2	20	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		400	136	45	18	1	24	7	0	3	0
TOTAL OPERATING EXPENSES		8,452	1,858	618	246	11	332	92	3	39	0
DEPRECIATION EXPENSE		45	15	5	2	0	3	1	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1	0	0	0	0	0	0	0	0	0
INCOME TAX		2	1	0	0	0	0	0	0	0	0
TOTAL TAXES		3	1	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		8,517	1,879	625	249	11	336	93	3	40	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		222	14	0	6	32	0	0	0	0	0
RETURN ON RATE BASE		17	1	0	0	2	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		3,055	148	0	62	599	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		4,997	177	0	74	1,413	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		400	26	0	11	57	0	0	0	0	0
TOTAL OPERATING EXPENSES		8,452	350	0	147	2,069	0	0	0	0	0
DEPRECIATION EXPENSE		45	3	0	1	6	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	0	(0)	(0)	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1	0	0	0	0	0	0	0	0	0
INCOME TAX		2	0	0	0	0	0	0	0	0	0
TOTAL TAXES		3	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		8,517	354	0	149	2,078	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		222	28	9	3	0	0
RETURN ON RATE BASE		17	2	1	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		3,055	624	199	71	2	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		4,997	1,196	381	136	4	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		400	51	16	6	0	0
TOTAL OPERATING EXPENSES		8,452	1,871	597	213	7	0
DEPRECIATION EXPENSE		45	6	2	1	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	(0)	(0)	(0)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		1	0	0	0	0	0
INCOME TAX		2	0	0	0	0	0
TOTAL TAXES		3	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		8,517	1,880	599	214	7	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		248,681	117,649	40,202	5,731	3	8,439	2,317	0	1,069	11
RETURN ON RATE BASE		19,398	9,177	3,136	447	0	658	181	0	83	1
OPERATING EXPENSES											
TOTAL COST OF GAS		245	88	30	4	0	6	2	0	1	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		2,335	838	286	41	0	60	17	0	8	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		690	248	85	12	0	18	5	0	2	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,927	692	236	34	0	50	14	0	6	0
TOTAL OPERATING EXPENSES		5,196	1,866	638	91	0	134	37	0	17	0
DEPRECIATION EXPENSE		2,392	859	294	42	0	62	17	0	8	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(422)	(151)	(52)	(7)	(0)	(11)	(3)	0	(1)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		291	104	36	5	0	7	2	0	1	0
INCOME TAX		2,642	1,250	427	61	0	90	25	0	11	0
TOTAL TAXES		2,933	1,354	463	66	0	97	27	0	12	0
TOTAL REVENUE REQUIREMENT		29,497	13,105	4,478	638	0	940	258	0	119	1

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		248,681	7,157	0	2,040	8,677	0	0	0	0	0
RETURN ON RATE BASE		19,398	558	0	159	677	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		245	29	0	8	35	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		2,335	276	0	79	335	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		690	82	0	23	99	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,927	228	0	65	276	0	0	0	0	0
TOTAL OPERATING EXPENSES		5,196	615	0	175	745	0	0	0	0	0
DEPRECIATION EXPENSE		2,392	283	0	81	343	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(422)	(50)	0	(14)	(60)	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		291	34	0	10	42	0	0	0	0	0
INCOME TAX		2,642	76	0	22	92	0	0	0	0	0
TOTAL TAXES		2,933	110	0	31	134	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		29,497	1,517	0	432	1,839	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		248,681	41,356	10,948	2,882	201	0
RETURN ON RATE BASE		19,398	3,226	854	225	16	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		245	31	8	2	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		2,335	295	78	21	1	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		690	87	23	6	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,927	243	64	17	1	0
TOTAL OPERATING EXPENSES		5,196	656	174	46	3	0
DEPRECIATION EXPENSE		2,392	302	80	21	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(422)	(53)	(14)	(4)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		291	37	10	3	0	0
INCOME TAX		2,642	439	116	31	2	0
TOTAL TAXES		2,933	476	126	33	2	0
TOTAL REVENUE REQUIREMENT		29,497	4,607	1,219	321	22	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		51,320	11,442	3,866	387	8	513	153	2	67	1
RETURN ON RATE BASE		4,003	893	302	30	1	40	12	0	5	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		246	79	27	3	0	4	1	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		73	23	8	1	0	1	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,934	67	23	2	0	3	1	0	0	0
TOTAL OPERATING EXPENSES		3,772	170	57	6	0	8	2	0	1	0
DEPRECIATION EXPENSE		1,193	97	33	3	0	4	1	0	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(46)	(15)	(5)	(1)	(0)	(1)	(0)	(0)	(0)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		113	10	3	0	0	0	0	0	0	0
INCOME TAX		545	122	41	4	0	5	2	0	1	0
TOTAL TAXES		658	132	45	4	0	6	2	0	1	0
TOTAL REVENUE REQUIREMENT		9,580	1,276	431	43	1	57	17	0	7	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		51,320	2,281	64	337	3,755	309	1,381	9,196	46	97
RETURN ON RATE BASE		4,003	178	5	26	293	24	108	717	4	8
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		1,520	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		246	16	0	2	26	2	10	64	0	1
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		73	5	0	1	8	1	3	19	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,934	13	0	2	22	2	8	54	0	1
TOTAL OPERATING EXPENSES		3,772	34	1	5	56	5	20	136	1	1
DEPRECIATION EXPENSE		1,193	19	1	3	32	3	12	78	0	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(46)	(3)	(0)	(0)	(5)	(0)	(2)	(12)	(0)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		113	2	0	0	3	0	1	8	0	0
INCOME TAX		545	24	1	4	40	3	15	98	0	1
TOTAL TAXES		658	26	1	4	43	4	16	106	1	1
TOTAL REVENUE REQUIREMENT		9,580	254	7	38	419	34	154	1,025	5	11

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		51,320	12,987	3,450	915	63	0
RETURN ON RATE BASE		4,003	1,013	269	71	5	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		1,520	1,135	300	79	6	0
UNDERGROUND STORAGE		246	8	2	1	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		73	2	1	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		1,934	1,296	343	90	6	0
TOTAL OPERATING EXPENSES		3,772	2,441	646	170	12	0
DEPRECIATION EXPENSE		1,193	677	179	47	3	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(46)	(1)	(0)	(0)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		113	62	16	4	0	0
INCOME TAX		545	138	37	10	1	0
TOTAL TAXES		658	200	53	14	1	0
TOTAL REVENUE REQUIREMENT		9,580	4,329	1,147	303	21	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		78,328	6,821	2,295	667	6	0	307	0	110	3
RETURN ON RATE BASE		6,110	532	179	52	0	0	24	0	9	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,707	328	110	32	0	0	15	0	5	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		872	77	26	8	0	0	3	0	1	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		3,349	296	100	29	0	0	13	0	5	0
TOTAL OPERATING EXPENSES		7,927	701	236	68	1	0	32	0	11	0
DEPRECIATION EXPENSE		5,228	422	142	41	0	0	19	0	7	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(927)	(82)	(28)	(8)	(0)	0	(4)	0	(1)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		669	59	20	6	0	0	3	0	1	0
INCOME TAX		832	74	25	7	0	0	3	0	1	0
TOTAL TAXES		1,501	133	45	13	0	0	6	0	2	0
TOTAL REVENUE REQUIREMENT		19,839	1,705	574	167	2	0	77	0	27	1

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		78,328	2,466	0	774	0	1,192	0	60,114	0	0
RETURN ON RATE BASE		6,110	192	0	60	0	93	0	4,689	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		3,707	118	0	37	0	0	0	2,889	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		872	28	0	9	0	0	0	679	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		3,349	107	0	34	0	0	0	2,610	0	0
TOTAL OPERATING EXPENSES		7,927	253	0	80	0	0	0	6,177	0	0
DEPRECIATION EXPENSE		5,228	152	0	48	0	460	0	3,716	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(927)	(30)	0	(9)	0	0	0	(723)	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		669	21	0	7	0	0	0	521	0	0
INCOME TAX		832	27	0	8	0	0	0	649	0	0
TOTAL TAXES		1,501	48	0	15	0	0	0	1,170	0	0
TOTAL REVENUE REQUIREMENT		19,839	617	0	194	0	553	0	15,030	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		78,328	2,668	706	186	13	0
RETURN ON RATE BASE		6,110	208	55	14	1	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		3,707	128	34	9	1	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		872	30	8	2	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		3,349	116	31	8	1	0
TOTAL OPERATING EXPENSES		7,927	274	73	19	1	0
DEPRECIATION EXPENSE		5,228	165	44	11	1	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(927)	(32)	(8)	(2)	(0)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		669	23	6	2	0	0
INCOME TAX		832	29	8	2	0	0
TOTAL TAXES		1,501	52	14	4	0	0
TOTAL REVENUE REQUIREMENT		19,839	667	177	46	3	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		8,293	210	74	35	1	24	14	0	7	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		8,293	210	74	35	1	24	14	0	7	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		8,293	210	74	35	1	24	14	0	7	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		8,293	169	7	32	0	190	1,214	6,097	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		8,293	169	7	32	0	190	1,214	6,097	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		8,293	169	7	32	0	190	1,214	6,097	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		8,293	154	49	17	1	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		8,293	154	49	17	1	0
DEPRECIATION EXPENSE		0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		8,293	154	49	17	1	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		832,752	47,745	16,063	4,666	44	0	2,151	0	769	24
RETURN ON RATE BASE		64,957	3,724	1,253	364	3	0	168	0	60	2
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		402	23	8	2	0	0	1	0	0	0
TRANSMISSION		8,832	501	168	49	0	0	23	0	8	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		6,609	329	111	32	0	0	15	0	5	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		124	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		11,943	675	227	66	1	0	30	0	11	0
TOTAL OPERATING EXPENSES		27,910	1,527	514	149	1	0	69	0	25	1
DEPRECIATION EXPENSE		36,199	2,075	698	203	2	0	94	0	33	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,525)	(317)	(107)	(31)	(0)	0	(14)	0	(5)	(0)
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		15,470	887	298	87	1	0	40	0	14	0
INCOME TAX		8,848	507	171	50	0	0	23	0	8	0
TOTAL TAXES		24,318	1,394	469	136	1	0	63	0	22	1
TOTAL REVENUE REQUIREMENT		147,859	8,405	2,828	821	8	0	379	0	135	4

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		832,752	17,262	0	5,418	0	0	0	696,822	0	0
RETURN ON RATE BASE		64,957	1,347	0	423	0	0	0	54,354	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		402	8	0	3	0	0	0	337	0	0
TRANSMISSION		8,832	181	0	57	0	0	0	7,407	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		6,609	119	0	37	0	0	0	5,673	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		124	0	0	0	0	35	70	19	0	0
ADMINISTRATIVE AND GENERAL		11,943	244	0	77	0	0	0	10,021	0	0
TOTAL OPERATING EXPENSES		27,910	552	0	173	0	35	70	23,456	0	0
DEPRECIATION EXPENSE		36,199	750	0	236	0	0	0	30,290	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,525)	(115)	0	(36)	0	0	0	(4,623)	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		15,470	321	0	101	0	0	0	12,945	0	0
INCOME TAX		8,848	183	0	58	0	0	0	7,403	0	0
TOTAL TAXES		24,318	504	0	158	0	0	0	20,349	0	0
TOTAL REVENUE REQUIREMENT		147,859	3,039	0	954	0	35	70	123,826	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		832,752	31,201	8,259	2,174	151	0
RETURN ON RATE BASE		64,957	2,434	644	170	12	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		402	15	4	1	0	0
TRANSMISSION		8,832	327	87	23	2	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		6,609	215	57	15	1	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		124	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		11,943	441	117	31	2	0
TOTAL OPERATING EXPENSES		27,910	998	264	70	5	0
DEPRECIATION EXPENSE		36,199	1,356	359	95	7	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(5,525)	(207)	(55)	(14)	(1)	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		15,470	580	153	40	3	0
INCOME TAX		8,848	331	88	23	2	0
TOTAL TAXES		24,318	911	241	63	4	0
TOTAL REVENUE REQUIREMENT		147,859	5,492	1,454	383	27	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		16,937	207	74	34	1	24	14	0	7	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		16,937	207	74	34	1	24	14	0	7	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		16,937	207	74	34	1	24	14	0	7	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		16,937	167	7	32	0	54	2,795	13,310	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		16,937	167	7	32	0	54	2,795	13,310	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		16,937	167	7	32	0	54	2,795	13,310	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		16,937	147	47	17	1	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		16,937	147	47	17	1	0
DEPRECIATION EXPENSE		0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		16,937	147	47	17	1	0

(\$000's)

TOTAL REVENUE REQUIREMENT

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		31	0	0	0	0	25	0	5	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		31	0	0	0	0	25	0	5	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0	0	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		31	0	0	0	0	25	0	5	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		0	0	0	0	0	0
RETURN ON RATE BASE		0	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		31	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		31	0	0	0	0	0
DEPRECIATION EXPENSE		0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		0	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		0	0	0	0	0	0
INCOME TAX		0	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		31	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		227,062	96,031	32,308	10,412	169	0	3,772	0	1,211	37
RETURN ON RATE BASE		17,711	7,491	2,520	812	13	0	294	0	94	3
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		6,020	2,481	835	269	4	0	97	0	31	1
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		3,268	1,385	466	150	2	0	54	0	17	1
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		5	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		6,582	2,790	939	302	5	0	110	0	35	1
TOTAL OPERATING EXPENSES		15,875	6,656	2,239	722	12	0	261	0	84	3
DEPRECIATION EXPENSE		9,787	4,139	1,392	449	7	0	163	0	52	2
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,549)	(655)	(220)	(71)	(1)	0	(26)	0	(8)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		6,317	2,677	901	290	5	0	105	0	34	1
INCOME TAX		2,412	1,020	343	111	2	0	40	0	13	0
TOTAL TAXES		8,730	3,697	1,244	401	7	0	145	0	47	1
TOTAL REVENUE REQUIREMENT		50,554	21,327	7,175	2,312	38	0	838	0	269	8

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		227,062	74,230	0	8,397	0	0	0	0	479	15
RETURN ON RATE BASE		17,711	5,790	0	655	0	0	0	0	37	1
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		6,020	1,918	0	217	0	0	0	0	98	69
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		3,268	1,071	0	121	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		5	0	0	0	0	0	0	0	5	0
ADMINISTRATIVE AND GENERAL		6,582	2,156	0	244	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		15,875	5,145	0	582	0	0	0	0	103	69
DEPRECIATION EXPENSE		9,787	3,199	0	362	0	0	0	0	22	1
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,549)	(506)	0	(57)	0	0	0	0	(3)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		6,317	2,069	0	234	0	0	0	0	1	0
INCOME TAX		2,412	789	0	89	0	0	0	0	5	0
TOTAL TAXES		8,730	2,858	0	323	0	0	0	0	6	0
TOTAL REVENUE REQUIREMENT		50,554	16,485	0	1,865	0	0	0	0	166	71

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		227,062	0	0	0	0	0
RETURN ON RATE BASE		17,711	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		6,020	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		3,268	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		5	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		6,582	0	0	0	0	0
TOTAL OPERATING EXPENSES		15,875	0	0	0	0	0
DEPRECIATION EXPENSE		9,787	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,549)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		6,317	0	0	0	0	0
INCOME TAX		2,412	0	0	0	0	0
TOTAL TAXES		8,730	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		50,554	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		28,381	6,207	2,088	923	30	0	128	0	0	0
RETURN ON RATE BASE		2,214	484	163	72	2	0	10	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		972	212	71	32	1	0	4	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		159	35	12	5	0	0	1	0	0	0
TRANSMISSION		344	75	25	11	0	0	2	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		279	61	21	9	0	0	1	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		2	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		543	119	40	18	1	0	2	0	0	0
TOTAL OPERATING EXPENSES		2,299	502	169	75	2	0	10	0	0	0
DEPRECIATION EXPENSE		1,581	346	116	51	2	0	7	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(196)	(43)	(14)	(6)	(0)	0	(1)	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,057	231	78	34	1	0	5	0	0	0
INCOME TAX		302	66	22	10	0	0	1	0	0	0
TOTAL TAXES		1,358	297	100	44	1	0	6	0	0	0
TOTAL REVENUE REQUIREMENT		7,257	1,587	534	236	8	0	33	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		28,381	13,891	0	0	0	4,230	0	0	0	883
RETURN ON RATE BASE		2,214	1,084	0	0	0	330	0	0	0	69
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		972	476	0	0	0	145	0	0	0	30
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		159	78	0	0	0	24	0	0	0	5
TRANSMISSION		344	169	0	0	0	51	0	0	0	11
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		279	136	0	0	0	42	0	0	0	9
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		2	0	0	0	0	0	0	0	0	2
ADMINISTRATIVE AND GENERAL		543	266	0	0	0	81	0	0	0	17
TOTAL OPERATING EXPENSES		2,299	1,124	0	0	0	342	0	0	0	74
DEPRECIATION EXPENSE		1,581	774	0	0	0	236	0	0	0	49
ACCUMULATED DEFERRED TAX DRAWDOWN		(196)	(96)	0	0	0	(29)	0	0	0	(6)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		1,057	517	0	0	0	158	0	0	0	33
INCOME TAX		302	148	0	0	0	45	0	0	0	9
TOTAL TAXES		1,358	665	0	0	0	202	0	0	0	42
TOTAL REVENUE REQUIREMENT		7,257	3,551	0	0	0	1,081	0	0	0	228

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		28,381	0	0	0	0	0
RETURN ON RATE BASE		2,214	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		972	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		159	0	0	0	0	0
TRANSMISSION		344	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		279	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		2	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		543	0	0	0	0	0
TOTAL OPERATING EXPENSES		2,299	0	0	0	0	0
DEPRECIATION EXPENSE		1,581	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(196)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		1,057	0	0	0	0	0
INCOME TAX		302	0	0	0	0	0
TOTAL TAXES		1,358	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		7,257	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		129	0	0	0	0	0	0	0	0	0
RETURN ON RATE BASE		10	0	0	0	0	0	0	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		892	71	21	6	1	20	2	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		94	0	0	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		183	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,170	71	21	6	1	20	2	0	0	0
DEPRECIATION EXPENSE		27	0	0	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	0	0	0	0	0	0	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		3	0	0	0	0	0	0	0	0	0
INCOME TAX		1	0	0	0	0	0	0	0	0	0
TOTAL TAXES		5	0	0	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		1,211	71	21	6	1	20	2	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		129	0	0	0	0	0	129	0	0	0
RETURN ON RATE BASE		10	0	0	0	0	0	10	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		892	196	9	0	0	109	396	0	0	62
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		94	0	0	0	0	0	94	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		183	0	0	0	0	0	183	0	0	0
TOTAL OPERATING EXPENSES		1,170	196	9	0	0	109	674	0	0	62
DEPRECIATION EXPENSE		27	0	0	0	0	0	27	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	0	0	0	0	0	(0)	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		3	0	0	0	0	0	3	0	0	0
INCOME TAX		1	0	0	0	0	0	1	0	0	0
TOTAL TAXES		5	0	0	0	0	0	5	0	0	0
TOTAL REVENUE REQUIREMENT		1,211	196	9	0	0	109	715	0	0	62

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		129	0	0	0	0	0
RETURN ON RATE BASE		10	0	0	0	0	0
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		892	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		94	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		183	0	0	0	0	0
TOTAL OPERATING EXPENSES		1,170	0	0	0	0	0
DEPRECIATION EXPENSE		27	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(0)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		3	0	0	0	0	0
INCOME TAX		1	0	0	0	0	0
TOTAL TAXES		5	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		1,211	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		753,962	243,915	82,006	23,174	432	31,874	4,992	1	0	0
RETURN ON RATE BASE		58,811	19,026	6,397	1,808	34	2,486	389	0	0	0
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		9,884	5,754	1,936	547	10	752	117	0	0	0
DISTRIBUTION (Northern Ontario)		9,052	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		7,310	2,342	788	222	4	306	48	0	0	0
SALES PROMOTION AND MERCHANDISE		31,842	13,389	3,685	1,381	47	1,453	598	19	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		21,308	7,756	2,338	773	22	916	266	6	0	0
TOTAL OPERATING EXPENSES		79,395	29,242	8,748	2,923	83	3,428	1,029	26	0	0
DEPRECIATION EXPENSE		46,176	13,976	4,702	1,327	25	1,828	285	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,545)	(900)	(303)	(85)	(2)	(118)	(18)	0	0	0
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		18,723	7,153	2,406	679	13	935	146	0	0	0
INCOME TAX		8,010	2,591	871	246	5	339	53	0	0	0
TOTAL TAXES		26,734	9,744	3,278	926	17	1,274	199	0	0	0
TOTAL REVENUE REQUIREMENT		209,570	71,089	22,822	6,898	157	8,898	1,884	26	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		753,962	24,600	8,003	0	0	0	0	0	0	0
RETURN ON RATE BASE		58,811	1,919	624	0	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		9,884	578	189	0	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		9,052	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		7,310	235	77	0	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		31,842	2,989	149	0	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		21,308	1,323	159	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		79,395	5,124	574	0	0	0	0	0	0	0
DEPRECIATION EXPENSE		46,176	1,403	460	0	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,545)	(90)	(30)	0	0	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		18,723	718	235	0	0	0	0	0	0	0
INCOME TAX		8,010	261	85	0	0	0	0	0	0	0
TOTAL TAXES		26,734	980	320	0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		209,570	9,336	1,949	0	0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		753,962	157,128	51,177	58,058	53,519	15,082
RETURN ON RATE BASE		58,811	12,256	3,992	4,529	4,175	1,176
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		9,884	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		9,052	4,008	1,303	1,598	1,758	384
GENERAL OPERATING AND ENGINEERING		7,310	1,571	512	552	507	145
SALES PROMOTION AND MERCHANDISE		31,842	4,408	1,251	1,039	1,433	0
DISTRIBUTION CUSTOMER ACCOUNTING		0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		21,308	3,751	1,160	1,224	1,398	217
TOTAL OPERATING EXPENSES		79,395	13,738	4,227	4,413	5,095	746
DEPRECIATION EXPENSE		46,176	10,746	3,495	3,531	3,486	913
ACCUMULATED DEFERRED TAX DRAWDOWN		(1,545)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		18,723	4,633	1,525	129	117	34
INCOME TAX		8,010	1,669	544	617	569	160
TOTAL TAXES		26,734	6,303	2,068	746	686	194
TOTAL REVENUE REQUIREMENT		209,570	43,043	13,782	13,218	13,441	3,029

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		1,436,780	911,993	28,061	4,594	110	4,968	3,465	474	187	35
RETURN ON RATE BASE		112,073	71,138	2,189	358	9	388	270	37	15	3
<u>OPERATING EXPENSES</u>											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		29,363	27,617	812	89	1	97	69	9	4	1
DISTRIBUTION (Northern Ontario)		13,105	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		16,393	10,426	315	49	1	54	40	5	2	0
SALES PROMOTION AND MERCHANDISE		11,809	6,009	879	598	145	526	9	24	19	20
DISTRIBUTION CUSTOMER ACCOUNTING		53,633	40,065	545	121	18	117	4	1	3	2
ADMINISTRATIVE AND GENERAL		88,128	59,415	1,862	639	124	590	89	30	21	17
TOTAL OPERATING EXPENSES		212,431	143,533	4,412	1,495	289	1,384	211	70	48	40
DEPRECIATION EXPENSE		86,642	54,948	1,760	317	14	337	202	29	14	3
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,594)	(3,319)	(102)	(17)	(0)	(18)	(13)	(2)	(1)	(0)
<u>TAXES</u>											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		20,310	12,704	301	38	1	41	45	6	0	0
INCOME TAX		15,265	9,689	298	49	1	53	37	5	2	0
TOTAL TAXES		35,575	22,394	599	87	2	94	82	11	2	0
TOTAL REVENUE REQUIREMENT		443,126	288,693	8,857	2,240	313	2,184	753	145	78	46

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
REVENUE REQUIREMENT SUMMARY											
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		1,436,780	26,814	6,100	720	0	0	0	0	0	0
RETURN ON RATE BASE		112,073	2,092	476	56	0	0	0	0	0	0
OPERATING EXPENSES											
TOTAL COST OF GAS		0	0	0	0	0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		29,363	531	119	15	0	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		13,105	0	0	0	0	0	0	0	0	0
GENERAL OPERATING AND ENGINEERING		16,393	312	70	7	0	0	0	0	0	0
SALES PROMOTION AND MERCHANDISE		11,809	308	387	54	0	0	0	0	0	0
DISTRIBUTION CUSTOMER ACCOUNTING		53,633	69	14	1	0	0	0	0	0	0
ADMINISTRATIVE AND GENERAL		88,128	890	444	60	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		212,431	2,110	1,033	138	0	0	0	0	0	0
DEPRECIATION EXPENSE		86,642	1,562	372	52	0	0	0	0	0	0
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,594)	(98)	(22)	(3)	0	0	0	0	0	0
TAXES											
CAPITAL TAX		0	0	0	0	0	0	0	0	0	0
PROPERTY TAX		20,310	367	80	0	0	0	0	0	0	0
INCOME TAX		15,265	285	65	8	0	0	0	0	0	0
TOTAL TAXES		35,575	652	145	8	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		443,126	6,317	2,004	251	0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Revenue Requirement for Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume Interruptible <u>Service</u> R25
REVENUE REQUIREMENT SUMMARY							
RATE OF RETURN ON RATE BASE		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
RATE BASE		1,436,780	412,272	14,888	9,696	2,826	9,577
RETURN ON RATE BASE		112,073	32,158	1,161	756	220	747
<u>OPERATING EXPENSES</u>							
TOTAL COST OF GAS		0	0	0	0	0	0
LOCAL STORAGE		0	0	0	0	0	0
UNDERGROUND STORAGE		0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0
DISTRIBUTION (Southern Ontario)		29,363	0	0	0	0	0
DISTRIBUTION (Northern Ontario)		13,105	12,129	350	276	79	271
GENERAL OPERATING AND ENGINEERING		16,393	4,722	158	102	29	101
SALES PROMOTION AND MERCHANDISE		11,809	1,810	88	324	216	394
DISTRIBUTION CUSTOMER ACCOUNTING		53,633	12,250	247	64	19	94
ADMINISTRATIVE AND GENERAL		88,128	21,857	603	578	261	646
TOTAL OPERATING EXPENSES		212,431	52,767	1,447	1,345	605	1,506
DEPRECIATION EXPENSE		86,642	24,823	892	573	173	571
ACCUMULATED DEFERRED TAX DRAWDOWN		(3,594)	0	0	0	0	0
<u>TAXES</u>							
CAPITAL TAX		0	0	0	0	0	0
PROPERTY TAX		20,310	6,612	79	16	5	16
INCOME TAX		15,265	4,380	158	103	30	102
TOTAL TAXES		35,575	10,992	237	119	35	117
TOTAL REVENUE REQUIREMENT		443,126	120,740	3,738	2,793	1,033	2,941

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Functionalization Detail Report
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Storage		
							Purchase Production	Dehydrator	Excluding Dehydrator
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	19,220		0	19,220	STORDEHYX	0	0	19,220
Land	440	7		0	7	STORDEHYX	0	0	7
Structures & Improvements	442	3,541		0	3,541	STORDEHYX	0	0	3,541
Other	444	0		0	0		0	0	0
Subtotal		22,768		0	22,768		0	0	22,768
C. UNDERGROUND STORAGE									
Land	450	3,814	STORLAND	812	3,003	COMPRECL-PT	0	0	2,456
Land Rights	451	32,062		0	32,062	STORDEHYX	0	0	32,062
Structures & Improvements	452	48,843	STORS&I	13,961	34,882	COMPRECL-PT	0	0	21,769
Wells and Lines	453/4/5	91,465		0	91,465	STORDEHYX	0	0	91,465
Measuring and Regulating	457	55,855	STORM&R	38,086	17,769	M&RRECL-PT	0	0	23,625
Base Pressure Gas	458	35,204		0	35,204	STORDEHYX	0	0	35,204
Compressor Equipment	456	240,038	STORCOMP	46,619	193,420	COMPRECL-PT	0	0	122,449
Other	459	9,708	STOROTHER	2,302	7,406	STORDEHY	0	7,406	0
Subtotal		516,990		101,779	415,211		0	7,406	329,030
D. TRANSMISSION									
Land	460	25,014	TRANSLAND	20,568	4,446	OTHERTRANS	0	0	0
Land Rights	461	37,894	TRANSLANDRGT	30,982	6,912	OTHERTRANS	0	0	0
Mains	465	1,085,689	TRANSMAINS	864,835	220,854	OTHERTRANS	0	0	0
Compressor Equipment	466	360,329	TRANSCOMPEQ	350,233	10,096	OTHERTRANS	0	0	0
Measuring and Regulating	467	164,771	TRANSM&R	61,465	103,306	OTHERTRANS	0	0	0
Structures & Improvements	462	53,924	TRANSS&I	45,289	8,635	OTHERTRANS	0	0	0
Other	469	0		0	0		0	0	0
Subtotal		1,727,621		1,373,372	354,249		0	0	0
E. DISTRIBUTION (Southern Ontario)									
Land	470	7,779		0	7,779	DIST	0	0	0
Land Rights	471	7,538		0	7,538	DIST	0	0	0
Mains	475.1	969,303		0	969,303	DIST	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DIST	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	131,514		0	131,514	DIST	0	0	0
Services	473	917,642		0	917,642	DIST	0	0	0
Meters	478	225,002		0	225,002	DIST	0	0	0
Regulators	474.1	74,531		0	74,531	DIST	0	0	0
Customer Stations	474.2	70,522		0	70,522	DIST	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		2,447,295		0	2,447,295		0	0	0

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Transmission												
Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	Distribution
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	19,220		0	19,220	STORDEHYX	0	0	0	0	0	0
Land	440	7		0	7	STORDEHYX	0	0	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	STORDEHYX	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		22,768		0	22,768		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	3,814	STORLAND	812	3,003	COMPRECL-PT	1,260	0	0	0	98	0
Land Rights	451	32,062		0	32,062	STORDEHYX	0	0	0	0	0	0
Structures & Improvements	452	48,843	STORS&I	13,961	34,882	COMPRECL-PT	25,285	655	0	0	1,134	0
Wells and Lines	453/4/5	91,465		0	91,465	STORDEHYX	0	0	0	0	0	0
Measuring and Regulating	457	55,855	STORM&R	38,086	17,769	M&RRECL-PT	15,401	16,552	0	0	278	0
Base Pressure Gas	458	35,204		0	35,204	STORDEHYX	0	0	0	0	0	0
Compressor Equipment	456	240,038	STORCOMP	46,619	193,420	COMPRECL-PT	108,310	2,989	0	0	6,291	0
Other	459	9,708	STOROTHER	2,302	7,406	STORDEHY	2,302	0	0	0	0	0
Subtotal		516,990		101,779	415,211		152,557	20,195	0	0	7,801	0
D. TRANSMISSION												
Land	460	25,014	TRANSLAND	20,568	4,446	OTHERTRANS	0	19,970	0	4,446	599	0
Land Rights	461	37,894	TRANSLANDRGT	30,982	6,912	OTHERTRANS	0	29,611	0	6,912	1,371	0
Mains	465	1,085,689	TRANSMAINS	864,835	220,854	OTHERTRANS	0	826,697	0	220,854	38,137	0
Compressor Equipment	466	360,329	TRANSCOMPEQ	350,233	10,096	OTHERTRANS	0	345,384	0	10,096	4,849	0
Measuring and Regulating	467	164,771	TRANSM&R	61,465	103,306	OTHERTRANS	0	53,504	0	103,306	7,961	0
Structures & Improvements	462	53,924	TRANSS&I	45,289	8,635	OTHERTRANS	0	44,088	0	8,635	1,200	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		1,727,621		1,373,372	354,249		0	1,319,255	0	354,249	54,117	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	7,779		0	7,779	DIST	0	0	0	0	0	7,779
Land Rights	471	7,538		0	7,538	DIST	0	0	0	0	0	7,538
Mains	475.1	969,303		0	969,303	DIST	0	0	0	0	0	969,303
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DIST	0	0	0	0	0	43,463
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	131,514		0	131,514	DIST	0	0	0	0	0	131,514
Services	473	917,642		0	917,642	DIST	0	0	0	0	0	917,642
Meters	478	225,002		0	225,002	DIST	0	0	0	0	0	225,002
Regulators	474.1	74,531		0	74,531	DIST	0	0	0	0	0	74,531
Customer Stations	474.2	70,522		0	70,522	DIST	0	0	0	0	0	70,522
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		2,447,295		0	2,447,295		0	0	0	0	0	2,447,295

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Storage	
								Dehydrator	Excluding Dehydrator
F. DISTRIBUTION (Northern Ontario)									
Land	470	4,090		0	4,090	DIST	0	0	0
Land Rights	471	9,429		0	9,429	DIST	0	0	0
Mains- Grid	475.1	381,481		0	381,481	DIST	0	0	0
Mains- Joint	475.2	164,912		0	164,912	DIST	0	0	0
Mains- Sole	475.3	45,027		0	45,027	DIST	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	DIST	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	DIST	0	0	0
Structures & Improvements	472	63,698		0	63,698	DIST	0	0	0
Services	473	480,693		0	480,693	DIST	0	0	0
Meters	478	65,139		0	65,139	DIST	0	0	0
Regulators	474.1	29,560		0	29,560	DIST	0	0	0
Customer Stations	474.2	29,965		0	29,965	DIST	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		1,387,683		0	1,387,683		0	0	0
G. INTANGIBLE PLANT	401/402	7,677		0	7,677	DIST	0	0	0
H. GENERAL PLANT									
Land	480	621		0	621	INDIRECT_I&II	13	0	29
Structures & Improvements	482	44,553		0	44,553	INDIRECT_I&II	955	27	2,049
Furniture and Equipment	483	112,277		0	112,277	INDIRECT_I&II	2,406	67	5,164
Transportation Equipment	484	42,644		0	42,644	INDIRECT_I&II	914	26	1,961
Construction Equipment	485/6	48,629		0	48,629	INDIRECT_I&II	1,042	29	2,237
Communication Equipment	488	15,506		0	15,506	INDIRECT_I&II	332	9	713
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		264,229		0	264,229		5,662	159	12,153
TOTAL GROSS PLANT IN SERVICE		6,374,263		1,475,151	4,899,113		5,662	7,565	363,951
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	9,353		0	9,353	STORDEHYX	0	0	9,353
Land	440	0		0	0		0	0	0
Structures & Improvements	442	1,868		0	1,868	STORDEHYX	0	0	1,868
Other	444	0		0	0		0	0	0
Subtotal		11,221		0	11,221		0	0	11,221
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	13,029		0	13,029	STORDEHYX	0	0	13,029
Structures & Improvements	452	21,565	STORS&IAD	8,897	12,668	COMPRECL-PT	0	0	8,515
Wells and Lines	453/4/5	47,652		0	47,652	STORDEHYX	0	0	47,652
Measuring and Regulating	457	33,897	STORM&RAD	26,645	7,252	M&RRECL-PT	0	0	14,880
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	110,499	STORCOMPAD	24,217	86,282	COMPRECL-PT	0	0	56,739
Other	459	5,529	STOROTHERAD	1,109	4,420	STORDEHY	0	4,420	0
Subtotal		232,171		60,868	171,303		0	4,420	140,814

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
F. DISTRIBUTION (Northern Ontario)												
Land	470	4,090		0	4,090	DIST	0	0	0	0	0	4,090
Land Rights	471	9,429		0	9,429	DIST	0	0	0	0	0	9,429
Mains- Grid	475.1	381,481		0	381,481	DIST	0	0	0	0	0	381,481
Mains- Joint	475.2	164,912		0	164,912	DIST	0	0	0	0	0	164,912
Mains- Sole	475.3	45,027		0	45,027	DIST	0	0	0	0	0	45,027
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	DIST	0	0	0	0	0	87,218
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	DIST	0	0	0	0	0	26,471
Structures & Improvements	472	63,698		0	63,698	DIST	0	0	0	0	0	63,698
Services	473	480,693		0	480,693	DIST	0	0	0	0	0	480,693
Meters	478	65,139		0	65,139	DIST	0	0	0	0	0	65,139
Regulators	474.1	29,560		0	29,560	DIST	0	0	0	0	0	29,560
Customer Stations	474.2	29,965		0	29,965	DIST	0	0	0	0	0	29,965
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		1,387,683		0	1,387,683		0	0	0	0	0	1,387,683
G. INTANGIBLE PLANT	401/402	7,677		0	7,677	DIST	0	0	0	0	0	7,677
H. GENERAL PLANT												
Land	480	621		0	621	INDIRECT_I&II	14	97	0	33	4	431
Structures & Improvements	482	44,553		0	44,553	INDIRECT_I&II	973	6,949	0	2,375	283	30,941
Furniture and Equipment	483	112,277		0	112,277	INDIRECT_I&II	2,453	17,513	0	5,986	714	77,973
Transportation Equipment	484	42,644		0	42,644	INDIRECT_I&II	932	6,652	0	2,274	271	29,615
Construction Equipment	485/6	48,629		0	48,629	INDIRECT_I&II	1,063	7,585	0	2,593	309	33,771
Communication Equipment	488	15,506		0	15,506	INDIRECT_I&II	339	2,419	0	827	99	10,768
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		264,229		0	264,229		5,773	41,214	0	14,088	1,681	183,500
TOTAL GROSS PLANT IN SERVICE		6,374,263		1,475,151	4,899,113		158,331	1,380,664	0	368,337	63,598	4,026,155
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	9,353		0	9,353	STORDEHYX	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	1,868		0	1,868	STORDEHYX	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		11,221		0	11,221		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	13,029		0	13,029	STORDEHYX	0	0	0	0	0	0
Structures & Improvements	452	21,565	STORS&IAD	8,897	12,668	COMPRECL-PT	12,245	392	0	0	412	0
Wells and Lines	453/4/5	47,652		0	47,652	STORDEHYX	0	0	0	0	0	0
Measuring and Regulating	457	33,897	STORM&RAD	26,645	7,252	M&RRECL-PT	10,724	8,180	0	0	113	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	110,499	STORCOMPAD	24,217	86,282	COMPRECL-PT	50,187	767	0	0	2,806	0
Other	459	5,529	STOROTHERAD	1,109	4,420	STORDEHY	1,109	0	0	0	0	0
Subtotal		232,171		60,868	171,303		74,265	9,340	0	0	3,332	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Storage		
							Purchase Production	Dehydrator	Excluding Dehydrator
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	10,642	TRANSLANDRGTD	7,913	2,729	OTHERTRANS	0	0	0
Mains	465	448,479	TRANSMAINSAD	370,520	77,959	OTHERTRANS	0	0	0
Compressor Equipment	466	126,565	TRANSCOMPEQAD	123,336	3,229	OTHERTRANS	0	0	0
Measuring and Regulating	467	60,907	TRANSM&RAD	16,503	44,403	OTHERTRANS	0	0	0
Structures & Improvements	462	26,465	TRANSS&IAD	23,112	3,353	OTHERTRANS	0	0	0
Other	469	0		0	0		0	0	0
Subtotal		673,058		541,384	131,674		0	0	0
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	1,429		0	1,429	DIST	0	0	0
Mains	475.1	478,374		0	478,374	DIST	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DIST	0	0	0
Structures & Improvements	472	39,088		0	39,088	DIST	0	0	0
Services	473	400,003		0	400,003	DIST	0	0	0
Meters	478	70,459		0	70,459	DIST	0	0	0
Regulators	474.1	40,772		0	40,772	DIST	0	0	0
Customer Stations	474.2	27,688		0	27,688	DIST	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		1,072,617		0	1,072,617		0	0	0
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	3,076		0	3,076	DIST	0	0	0
Mains - Grid	475.1	206,037		0	206,037	DIST	0	0	0
Mains- Joint	475.2	89,069		0	89,069	DIST	0	0	0
Mains- Sole	475.3	24,319		0	24,319	DIST	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	DIST	0	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	DIST	0	0	0
Structures & Improvements	472	17,445		0	17,445	DIST	0	0	0
Services	473	203,174		0	203,174	DIST	0	0	0
Meters	478	18,293		0	18,293	DIST	0	0	0
Regulators	474.1	17,512		0	17,512	DIST	0	0	0
Customer Stations	474.2	12,028		0	12,028	DIST	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		636,745		0	636,745		0	0	0
G. INTANGIBLE PLANT	401/402	6,192		0	6,192	DIST	0	0	0
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	12,412		0	12,412	INDIRECT_I&II	266	7	571
Furniture and Equipment	483	69,228		0	69,228	INDIRECT_I&II	1,483	42	3,184
Transportation Equipment	484	14,032		0	14,032	INDIRECT_I&II	301	8	645
Construction Equipment	485/6	18,082		0	18,082	INDIRECT_I&II	387	11	832
Communication Equipment	488	7,917		0	7,917	INDIRECT_I&II	170	5	364
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		121,670		0	121,670		2,607	73	5,596
TOTAL ACCUMULATED DEPRECIATION		2,753,674		602,252	2,151,422		2,607	4,493	157,632

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	10,642	TRANSLANDRGTAD	7,913	2,729	OTHERTRANS	0	7,336	0	2,729	577	0
Mains	465	448,479	TRANSMAINSAD	370,520	77,959	OTHERTRANS	0	348,788	0	77,959	21,732	0
Compressor Equipment	466	126,565	TRANSCOMPEQAD	123,336	3,229	OTHERTRANS	0	120,191	0	3,229	3,145	0
Measuring and Regulating	467	60,907	TRANSM&RAD	16,503	44,403	OTHERTRANS	0	11,467	0	44,403	5,037	0
Structures & Improvements	462	26,465	TRANSS&IAD	23,112	3,353	OTHERTRANS	0	22,629	0	3,353	483	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		673,058		541,384	131,674		0	510,410	0	131,674	30,974	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	1,429		0	1,429	DIST	0	0	0	0	0	1,429
Mains	475.1	478,374		0	478,374	DIST	0	0	0	0	0	478,374
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DIST	0	0	0	0	0	14,804
Structures & Improvements	472	39,088		0	39,088	DIST	0	0	0	0	0	39,088
Services	473	400,003		0	400,003	DIST	0	0	0	0	0	400,003
Meters	478	70,459		0	70,459	DIST	0	0	0	0	0	70,459
Regulators	474.1	40,772		0	40,772	DIST	0	0	0	0	0	40,772
Customer Stations	474.2	27,688		0	27,688	DIST	0	0	0	0	0	27,688
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		1,072,617		0	1,072,617		0	0	0	0	0	1,072,617
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	3,076		0	3,076	DIST	0	0	0	0	0	3,076
Mains - Grid	475.1	206,037		0	206,037	DIST	0	0	0	0	0	206,037
Mains- Joint	475.2	89,069		0	89,069	DIST	0	0	0	0	0	89,069
Mains- Sole	475.3	24,319		0	24,319	DIST	0	0	0	0	0	24,319
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	DIST	0	0	0	0	0	35,130
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	DIST	0	0	0	0	0	10,662
Structures & Improvements	472	17,445		0	17,445	DIST	0	0	0	0	0	17,445
Services	473	203,174		0	203,174	DIST	0	0	0	0	0	203,174
Meters	478	18,293		0	18,293	DIST	0	0	0	0	0	18,293
Regulators	474.1	17,512		0	17,512	DIST	0	0	0	0	0	17,512
Customer Stations	474.2	12,028		0	12,028	DIST	0	0	0	0	0	12,028
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		636,745		0	636,745		0	0	0	0	0	636,745
G. INTANGIBLE PLANT	401/402	6,192		0	6,192	DIST	0	0	0	0	0	6,192
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	12,412		0	12,412	INDIRECT_I&II	271	1,936	0	662	79	8,620
Furniture and Equipment	483	69,228		0	69,228	INDIRECT_I&II	1,513	10,798	0	3,691	440	48,077
Transportation Equipment	484	14,032		0	14,032	INDIRECT_I&II	307	2,189	0	748	89	9,745
Construction Equipment	485/6	18,082		0	18,082	INDIRECT_I&II	395	2,820	0	964	115	12,558
Communication Equipment	488	7,917		0	7,917	INDIRECT_I&II	173	1,235	0	422	50	5,498
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		121,670		0	121,670		2,659	18,978	0	6,487	774	84,497
TOTAL ACCUMULATED DEPRECIATION		2,753,674		602,252	2,151,422		76,923	538,728	0	138,161	35,079	1,800,050

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Storage		
							Purchase Production	Dehydrator	Excluding Dehydrator
III. WORKING CAPITAL									
O&M Working Capital		18,819		0	18,819	INDIRECT_II	806	6	831
Gas Purchase Working Capital		1,188		0	1,188	PROD	1,188	0	0
Gas in Storage		147,539		0	147,539	STORDEHYX	0	0	147,539
Linepack		9,452		0	9,452	LINEPACK	0	0	0
Balancing Gas		72,963		0	72,963	STORDEHYX	0	0	72,963
Inventory of Stores and Spare Equipment		29,618		0	29,618	INDIRECT_I	0	26	1,416
ABC Receivable/Payables		(44,901)		0	(44,901)	PROD	(44,901)	0	0
Prepaid and Deferred Expense		4,955		0	4,955	INDIRECT_I	0	4	237
Customer Deposits		(48,995)		0	(48,995)	DIST	0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>190,638</u>		<u>0</u>	<u>190,638</u>		<u>(42,907)</u>	<u>36</u>	<u>222,987</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(69,686)</u>	DEFTAXDIRECT	<u>(20,865)</u>	<u>(48,821)</u>	DEFERTAXBASE	<u>(71)</u>	<u>(477)</u>	<u>(7,866)</u>
TOTAL RATE BASE		<u>3,741,542</u>		<u>852,033</u>	<u>2,889,508</u>		<u>(39,923)</u>	<u>2,631</u>	<u>421,441</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		291,851		0	291,851		(3,114)	205	32,874
Income Taxes		39,752		0	39,752	RATEBASE	(424)	28	4,478
Capital Taxes		0		0	0		0	0	0
Property Tax		64,022		0	64,022	PROPTAX	16	0	1,455
Subtotal		<u>395,625</u>		<u>0</u>	<u>395,625</u>		<u>(3,522)</u>	<u>234</u>	<u>38,806</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(15,169)</u>		<u>0</u>	<u>(15,169)</u>	DTDRAWDOWN	<u>(15)</u>	<u>(104)</u>	<u>(1,712)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		734					0	0	734
Underground Storage Plant		12,977					-	197	7,515
Transmission Plant		39,240					-	-	-
Distribution Plant (Southern Ontario)		67,418					0	0	0
Distribution Plant (Northern Ontario)		40,896					0	0	0
Intangible Plant		185					0	0	0
General Plant		35,017					750	21	1,611
Subtotal		<u>196,467</u>					<u>750</u>	<u>218</u>	<u>9,859</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		112,474		0	112,474	PROD	112,474	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		22,151		0	22,151	UFGFUNCT	19,568	0	2,583
FT Transportation Demand		72,141		0	72,141	PROD	72,141	0	0
FT Transportation Commodity		2,778		0	2,778	PROD	2,778	0	0
FT Transportation Fuel		2,753		0	2,753	PROD	2,753	0	0
Other Transportation		972	OSC	972	0	DAWNEAST	0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	PROD	482,685	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		18		0	18	PROD	18	0	0
3rd Party Storage and STS		11,136		0	11,136	STORDEHYX	0	0	11,136
TOTAL COST OF GAS EXPENSE		<u>707,107</u>		<u>972</u>	<u>706,136</u>		<u>692,416</u>	<u>0</u>	<u>13,720</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
III. WORKING CAPITAL												
O&M Working Capital		18,819		0	18,819	INDIRECT_II	394	1,388	0	790	88	14,515
Gas Purchase Working Capital		1,188		0	1,188	PROD	0	0	0	0	0	0
Gas in Storage		147,539		0	147,539	STORDEHYX	0	0	0	0	0	0
Linepack		9,452		0	9,452	LINEPACK	0	6,575	0	977	526	1,374
Balancing Gas		72,963		0	72,963	STORDEHYX	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		29,618		0	29,618	INDIRECT_I	674	7,055	0	1,916	238	18,294
ABC Receivable/Payables		(44,901)		0	(44,901)	PROD	0	0	0	0	0	0
Prepaid and Deferred Expense		4,955		0	4,955	INDIRECT_I	113	1,180	0	320	40	3,061
Customer Deposits		(48,995)		0	(48,995)	DIST	0	0	0	0	0	(48,995)
Other		0		0	0		0	0	0	0	0	0
Subtotal		190,638		0	190,638		1,181	16,198	0	4,002	892	(11,751)
IV. ACCUMULATED DEFERRED TAXES		(69,686)	DEFTAXDIRECT	(20,865)	(48,821)	DEFERTAXBASE	(4,260)	(25,382)	0	(7,117)	(901)	(23,611)
TOTAL RATE BASE		3,741,542		852,033	2,889,508		78,328	832,752	0	227,062	28,510	2,190,742
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		291,851		0	291,851		6,110	64,957	0	17,711	2,224	170,884
Income Taxes		39,752		0	39,752	RATEBASE	832	8,848	0	2,412	303	23,276
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		64,022		0	64,022	PROPTAX	669	15,470	0	6,317	1,060	39,033
Subtotal		395,625		0	395,625		7,611	89,275	0	26,441	3,587	233,193
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		(15,169)		0	(15,169)	DTDRAWDOWN	(927)	(5,525)	0	(1,549)	(196)	(5,140)
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		734					0	0	0	0	0	0
Underground Storage Plant		12,977					4,463	597	-	-	206	-
Transmission Plant		39,240					-	30,140	-	7,920	1,180	-
Distribution Plant (Southern Ontario)		67,418					0	0	0	0	0	67,418
Distribution Plant (Northern Ontario)		40,896					0	0	0	0	0	40,896
Intangible Plant		185					0	0	0	0	0	185
General Plant		35,017					765	5,462	0	1,867	223	24,318
Subtotal		196,467					5,228	36,199	0	9,787	1,608	132,817
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		112,474		0	112,474	PROD	0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		22,151		0	22,151	UFGFUNCT	0	0	0	0	0	0
FT Transportation Demand		72,141		0	72,141	PROD	0	0	0	0	0	0
FT Transportation Commodity		2,778		0	2,778	PROD	0	0	0	0	0	0
FT Transportation Fuel		2,753		0	2,753	PROD	0	0	0	0	0	0
Other Transportation		972	OSC	972	0	DAWNEAST	0	0	0	0	972	0
Sales Service Landed Supply Cost		482,685		0	482,685	PROD	0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		18		0	18	PROD	0	0	0	0	0	0
3rd Party Storage and STS		11,136		0	11,136	STORDEHYX	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		707,107		972	706,136		0	0	0	0	972	0

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Storage									
Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Dehydrator	Excluding Dehydrator
B. LOCAL STORAGE									
i. Operating									
Supervision	640	1,231		0	1,231	STORDEHYX	0	0	1,231
Gas Holders	644	0		0	0		0	0	0
Other	649	34		0	34	STORDEHYX	0	0	34
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	255		0	255	STORDEHYX	0	0	255
Subtotal		1,520		0	1,520		0	0	1,520
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	218		0	218	STORDEHYX	0	0	218
Lines	655	21		0	21	STORDEHYX	0	0	21
Compressor	656	2,366		0	2,366	COMPRECL-O&M	0	0	484
Compressor Fuel		13,458	STORAGEFUEL	13,458	0	STORDEHYX	0	0	4,445
Measuring & Regulating	657	187		0	187	M&RRECL-O&M	0	0	45
Dehydration	658	91		0	91	STORDEHY	0	91	0
Rents	652	2,074		0	2,074	STORDEHYX	0	0	2,074
Joint Venture		0		0	0		0	0	0
Other	659	808		0	808	STORDEHYX	0	0	808
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	1,786		0	1,786	STORDEHYX	0	0	1,786
Lines	855	124		0	124	STORDEHYX	0	0	124
Compressor	856	2,698		0	2,698	COMPRECL-O&M	0	0	552
Measuring & Regulating	857	353		0	353	M&RRECL-O&M	0	0	84
Dehydration	858	16		0	16	STORDEHY	0	16	0
Other	859	132		0	132	STORDEHYX	0	0	132
Subtotal		24,330		13,458	10,872		0	107	10,771
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	521	OP-LINES	395	126	OTHERTRANS	0	0	0
Compressor	666	1,950	OP-COMP	1,775	175	OTHERTRANS	0	0	0
Compressor Fuel		16,968	TRANSMISSIONFUEL	16,968	0	OTHERTRANS	0	0	0
Measuring & Regulating Stations	667	4,899	OP-M&R	66	4,833	OTHERTRANS	0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	582	MN-LINES	348	235	OTHERTRANS	0	0	0
Compressor	866	6,654	MN-COMP	6,058	596	OTHERTRANS	0	0	0
Measuring & Regulating Stations	867	591	MN-M&R	535	56	OTHERTRANS	0	0	0
Other	869	0		0	0		0	0	0
Subtotal		32,165		26,145	6,020		0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
B. LOCAL STORAGE												
i. Operating												
Supervision	640	1,231		0	1,231	STORDEHYX	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	34		0	34	STORDEHYX	0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	255		0	255	STORDEHYX	0	0	0	0	0	0
Subtotal		1,520		0	1,520		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	218		0	218	STORDEHYX	0	0	0	0	0	0
Lines	655	21		0	21	STORDEHYX	0	0	0	0	0	0
Compressor	656	2,366		0	2,366	COMPRECL-O&M	1,732	0	0	0	150	0
Compressor Fuel		13,458	STORAGEFUEL	13,458	0	STORDEHYX	8,293	0	0	0	720	0
Measuring & Regulating	657	187		0	187	M&RRECL-O&M	0	139	0	0	3	0
Dehydration	658	91		0	91	STORDEHY	0	0	0	0	0	0
Rents	652	2,074		0	2,074	STORDEHYX	0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	808		0	808	STORDEHYX	0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	1,786		0	1,786	STORDEHYX	0	0	0	0	0	0
Lines	855	124		0	124	STORDEHYX	0	0	0	0	0	0
Compressor	856	2,698		0	2,698	COMPRECL-O&M	1,975	0	0	0	172	0
Measuring & Regulating	857	353		0	353	M&RRECL-O&M	0	263	0	0	6	0
Dehydration	858	16		0	16	STORDEHY	0	0	0	0	0	0
Other	859	132		0	132	STORDEHYX	0	0	0	0	0	0
Subtotal		24,330		13,458	10,872		11,999	402	0	0	1,051	0
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	521	OP-LINES	395	126	OTHERTRANS	0	211	0	126	185	0
Compressor	666	1,950	OP-COMP	1,775	175	OTHERTRANS	0	1,775	0	175	0	0
Compressor Fuel		16,968	TRANSMISSIONFUEL	16,968	0	OTHERTRANS	0	16,937	31	0	0	0
Measuring & Regulating Stations	667	4,899	OP-M&R	66	4,833	OTHERTRANS	0	38	0	4,833	28	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	582	MN-LINES	348	235	OTHERTRANS	0	305	0	235	43	0
Compressor	866	6,654	MN-COMP	6,058	596	OTHERTRANS	0	6,058	0	596	0	0
Measuring & Regulating Stations	867	591	MN-M&R	535	56	OTHERTRANS	0	446	0	56	88	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		32,165		26,145	6,020		0	25,769	31	6,020	344	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Storage	
								Dehydrator	Excluding Dehydrator
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	DIST	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	DIST	0	0	0
Service on Customer Premise	674	4,306		0	4,306	DIST	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	14,803		0	14,803	DIST	0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	631		0	631	DIST	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	DIST	0	0	0
Mains	875.1	7,816		0	7,816	DIST	0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	2,228		0	2,228	DIST	0	0	0
Meter & Regulator Repair	878	372		0	372	DIST	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	13		0	13	DIST	0	0	0
Other- Meter Shop	879.3	987		0	987	DIST	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		39,246		0	39,246		0	0	

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	DIST	0	0	0	0	0	4,245
Meter Turn-ons & Turn-offs		2,117		0	2,117	DIST	0	0	0	0	0	2,117
Service on Customer Premise	674	4,306		0	4,306	DIST	0	0	0	0	0	4,306
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	14,803		0	14,803	DIST	0	0	0	0	0	14,803
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	631		0	631	DIST	0	0	0	0	0	631
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	DIST	0	0	0	0	0	1,729
Mains	875.1	7,816		0	7,816	DIST	0	0	0	0	0	7,816
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	2,228		0	2,228	DIST	0	0	0	0	0	2,228
Meter & Regulator Repair	878	372		0	372	DIST	0	0	0	0	0	372
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	13		0	13	DIST	0	0	0	0	0	13
Other- Meter Shop	879.3	987		0	987	DIST	0	0	0	0	0	987
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		39,246		0	39,246		0	0	0	0	0	39,246

UNION GAS LIMITED
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Storage									
Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Dehydrator	Excluding Dehydrator
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	DIST	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	DIST	0	0	0
Service on Customer Premise	674	2,063		0	2,063	DIST	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	6,487		0	6,487	DIST	0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	4,790		0	4,790	DIST	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	765		0	765	DIST	0	0	0
Mains	875.1	3,871		0	3,871	DIST	0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	220		0	220	DIST	0	0	0
Meter & Regulator Repair	878	54		0	54	DIST	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	22		0	22	DIST	0	0	0
Other- Meter Shop	879.3	952		0	952	DIST	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		22,157		0	22,157		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	37,531	GS/AOP/F24T	3,586	33,945	GENOPACT	2,927	0	1,533
Other	688	513		0	513	GENOPACT	6	0	23
Scada	684	1,463		0	1,463	SCADAO&M	0	0	194
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		39,507		3,586	35,920		2,932	0	1,750
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	8,322	MRKTGS/M9/T3	2,046	6,276	DIST	1,976	0	0
Advertising	701	0		0	0	DIST	0	0	0
Home Service, Special Campaigns		0		0	0	DIST	0	0	0
Displays, Dealer Service, Other		0		0	0	DIST	0	0	0
Demand Side Management		31,842		0	31,842	DIST	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	5,462		0	5,462	DIST	0	0	0
Subtotal		45,627		2,046	43,581		1,976	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	DIST	0	0	0	0	0	2,228
Meter Turn-ons & Turn-offs		705		0	705	DIST	0	0	0	0	0	705
Service on Customer Premise	674	2,063		0	2,063	DIST	0	0	0	0	0	2,063
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	6,487		0	6,487	DIST	0	0	0	0	0	6,487
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	4,790		0	4,790	DIST	0	0	0	0	0	4,790
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	765		0	765	DIST	0	0	0	0	0	765
Mains	875.1	3,871		0	3,871	DIST	0	0	0	0	0	3,871
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	220		0	220	DIST	0	0	0	0	0	220
Meter & Regulator Repair	878	54		0	54	DIST	0	0	0	0	0	54
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	22		0	22	DIST	0	0	0	0	0	22
Other- Meter Shop	879.3	952		0	952	DIST	0	0	0	0	0	952
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		22,157		0	22,157		0	0	0	0	0	22,157
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	37,531	GS/AOP/F24T	3,586	33,945	GENOPACT	859	6,330	0	3,108	286	22,489
Other	688	513		0	513	GENOPACT	13	82	0	47	4	338
Scada	684	1,463		0	1,463	SCADA O&M	0	197	0	114	83	876
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		39,507		3,586	35,920		872	6,609	0	3,268	373	23,703
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	8,322	MRKTGS/M9/T3	2,046	6,276	DIST	0	0	0	0	0	6,347
Advertising	701	0		0	0	DIST	0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0	DIST	0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0	DIST	0	0	0	0	0	0
Demand Side Management		31,842		0	31,842	DIST	0	0	0	0	0	31,842
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	5,462		0	5,462	DIST	0	0	0	0	0	5,462
Subtotal		45,627		2,046	43,581		0	0	0	0	0	43,652

UNION GAS LIMITED
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Storage									
Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Purchase Production	Dehydrator	Excluding Dehydrator
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	2,200		0	2,200	DIST	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	DIST	0	0	0
Meter Reading	712	8,853		0	8,853	DIST	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	28,914	LRGINDBILLS	560	28,354	DIST	0	0	68
Credit & Collection	714	1,652		0	1,652	DIST	0	0	0
Uncollectible Accounts	718	6,600		0	6,600	BDEBTFUNCT	3,793	0	0
Other	719	0		0	0		0	0	0
Subtotal		57,626		560	57,066		3,793	0	68
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	93,862	GSADM	819	93,043	O&MEXP	4,021	5	4,558
Special Services	722	913		0	913	O&MEXP	31	0	45
Insurance	723	9,215		0	9,215	O&MEXP	317	1	451
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	40,198	GS/F24T-BENEFITS	1,871	38,327	LABOUR	3,074	13	1,893
Other Admin & General Expenses	728	2,429	COMMUNITYO&M	374	2,055	O&MEXP	71	0	101
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		146,617		3,064	143,553		7,514	20	7,048
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		408,794		48,860	359,934		16,215	126	21,157
TOTAL COST OF GAS		707,107		972	706,136		692,416	0	13,720
TOTAL OPERATING EXPENSES		1,115,902		49,832	1,066,070		708,631	126	34,877
IX. OTHER REVENUE									
Delayed Payment Charges		6,467		0	6,467	DIST	0	0	0
NSF Cheque Revenue		250		0	250	DIST	0	0	0
Revenue from Service Work		7,000		0	7,000	DIST	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	PROD	1,308	0	0
Other Operating Revenue		3,028		0	3,028	DIST	0	0	0
ABC Revenue		5,079		0	5,079	PROD	5,079	0	0
Subtotal		23,132		0	23,132		6,387	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Functional Allocation Factor	Transmission					Distribution
							Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	2,200		0	2,200	DIST	0	0	0	0	0	2,200
Customer Contracts & Orders	711	9,407		0	9,407	DIST	0	0	0	0	0	9,407
Meter Reading	712	8,853		0	8,853	DIST	0	0	0	0	0	8,853
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,914	LRGINDBILLS	560	28,354	DIST	0	124	0	5	2	28,715
Credit & Collection	714	1,652		0	1,652	DIST	0	0	0	0	0	1,652
Uncollectible Accounts	718	6,600		0	6,600	BDEBTUNCT	0	0	0	0	0	2,807
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		57,626		560	57,066		0	124	0	5	2	53,633
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	93,862	GSADM	819	93,043	O&MEXP	2,187	7,648	0	4,349	467	70,625
Special Services	722	913		0	913	O&MEXP	21	75	0	43	5	693
Insurance	723	9,215		0	9,215	O&MEXP	217	757	0	431	46	6,995
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	40,198	GS/F24T-BENEFITS	1,871	38,327	LABOUR	875	3,294	0	1,663	198	29,188
Other Admin & General Expenses	728	2,429	COMMUNITYO&M	374	2,055	O&MEXP	48	169	0	96	10	1,934
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		146,617		3,064	143,553		3,349	11,943	0	6,582	727	109,435
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		408,794		48,860	359,934		16,219	44,848	31	15,875	2,497	291,826
TOTAL COST OF GAS		707,107		972	706,136		0	0	0	0	972	0
TOTAL OPERATING EXPENSES		1,115,902		49,832	1,066,070		16,219	44,848	31	15,875	3,469	291,826
IX. OTHER REVENUE												
Delayed Payment Charges		6,467		0	6,467	DIST	0	0	0	0	0	6,467
NSF Cheque Revenue		250		0	250	DIST	0	0	0	0	0	250
Revenue from Service Work		7,000		0	7,000	DIST	0	0	0	0	0	7,000
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	PROD	0	0	0	0	0	0
Other Operating Revenue		3,028		0	3,028	DIST	0	0	0	0	0	3,028
ABC Revenue		5,079		0	5,079	PROD	0	0	0	0	0	0
Subtotal		23,132		0	23,132		0	0	0	0	0	16,745

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Depreciation & Property Tax Subschedules
(\$000's)

Account Description	Account Code	Account Dollars	Depreciation Expense Percent	Depreciation Expense Costs	Property Tax Percent	Property Tax Costs
I. GROSS PLANT IN SERVICE						
A. PRODUCTION AND GATHERING						
Land	410	0	0.00%	0	0.00%	
Land Rights	411	0	0.00%	0	0.00%	
Wells and Lines	406/7/8/415	0	0.00%	0	0.00%	
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0.00%	0	0.00%	
Other	419	0	0.00%	0	0.00%	
Subtotal		<u>0</u>		<u>0</u>		<u>0</u>
B. LOCAL STORAGE						
Gas Holders Storage and Equipment	443	19,220	3.28%	631	0.31%	59
Land	440	7	0.00%	0	28.46%	2
Structures & Improvements	442	3,541	2.91%	103	0.47%	17
Other	444	0	0.00%	0	0.00%	
Subtotal		<u>22,768</u>		<u>734</u>		<u>78</u>
C. UNDERGROUND STORAGE						
Land	450	3,814	0.00%	0	0.96%	37
Land Rights	451	32,062	2.10%	673	0.00%	0
Structures & Improvements	452	48,843	2.49%	1,218	0.44%	216
Wells and Lines	453/4/5	91,465	2.49%	2,276	0.68%	625
Measuring and Regulating	457	55,855	3.07%	1,714	0.00%	0
Base Pressure Gas	458	35,204	0.00%	0	0.00%	0
Compressor Equipment	456	240,038	2.68%	6,439	0.49%	1,170
Other	459	9,708	6.77%	657	0.00%	0
Subtotal		<u>516,990</u>		<u>12,977</u>		<u>2,048</u>
D. TRANSMISSION						
Land	460	25,014	0.00%	0	1.42%	354
Land Rights	461	37,894	1.76%	666	0.00%	-
Mains	465	1,085,689	2.00%	21,728	1.87%	20,284
Compressor Equipment	466	360,329	3.17%	11,414	0.51%	1,825
Measuring and Regulating	467	164,771	2.63%	4,329	0.00%	-
Structures & Improvements	462	53,924	2.05%	1,103	0.31%	165
Other	469	0	0.00%	0	0.00%	-
Subtotal		<u>1,727,621</u>		<u>39,240</u>		<u>22,628</u>
E. DISTRIBUTION (Southern Ontario)						
Land	470	7,779	0.00%	0	18.66%	1,451
Land Rights	471	7,538	1.66%	125	0.00%	-
Mains	475.1	969,303	2.56%	24,797	1.74%	16,914
Compressor Equipment	476	0	0.00%	0	0.00%	-
Measuring and Regulating Eq. - Joint	477.1	43,463	3.62%	1,574	0.00%	-
Measuring and Regulating Eq. - Sole	477.2	0	0.00%	0	0.00%	-
Structures & Improvements	472	131,514	2.49%	3,281	0.37%	484
Services	473	917,642	2.57%	23,558	0.73%	6,668
Meters	478	225,002	3.85%	8,668	0.00%	-
Regulators	474.1	74,531	4.61%	3,435	0.00%	-
Customer Stations	474.2	70,522	2.81%	1,980	0.00%	-
Other	479	0	0.00%	0	0.00%	-
Subtotal		<u>2,447,295</u>		<u>67,418</u>		<u>25,517</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Depreciation & Property Tax Subschedules
(\$000's)

Account Description	Account Code	Account Dollars	Depreciation Expense Percent	Depreciation Expense Costs	Property Tax Percent	Property Tax Costs
F. DISTRIBUTION (Northern Ontario)						
Land	470	4,090	0.00%	0	16.37%	670
Land Rights	471	9,429	1.71%	161	0.00%	0
Mains- Grid	475.1	381,481	2.84%	10,850	2.51%	9,584
Mains- Joint	475.2	164,912	2.84%	4,690	0.00%	0
Mains- Sole	475.3	45,027	2.84%	1,281	0.00%	0
Compressor Equipment	476	0	0.00%	0	0.00%	0
Measuring and Regulating Eq. - Joint	477.1	87,218	4.90%	4,274	0.00%	0
Measuring and Regulating Eq. - Sole	477.2	26,471	0.00%		0.00%	0
Structures & Improvements	472	63,698	2.43%	1,551	0.35%	223
Services	473	480,693	2.75%	13,199	0.52%	2,506
Meters	478	65,139	4.07%	2,649	0.00%	0
Regulators	474.1	29,560	4.62%	1,365	0.00%	0
Customer Stations	474.2	29,965	2.92%	876	0.00%	0
Other	479	0	0.00%	0	0.00%	0
Subtotal		<u>1,387,683</u>		<u>40,896</u>		<u>12,983</u>
G. INTANGIBLE PLANT	401/402	<u>7,677</u>	2.41%	<u>185</u>	0.00%	<u>0</u>
H. GENERAL PLANT						
Land	480	621	0.00%	0	12.35%	77
Structures & Improvements	482	44,553	1.95%	870	1.55%	690
Furniture and Equipment	483	112,277	23.67%	26,576	0.00%	-
Transportation Equipment	484	42,644	7.68%	3,274	0.00%	-
Construction Equipment	485/6	48,629	6.73%	3,272	0.00%	-
Communication Equipment	488	15,506	6.61%	1,025	0.00%	-
Rental Equip. on Customer Premise	487	0	0.00%	0	0.00%	-
Capital Leases		0	0.00%	0	0.00%	-
Other	489	0	0.00%	0	0.00%	-
Subtotal		<u>264,229</u>		<u>35,017</u>		<u>767</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>6,374,263</u></u>		<u><u>196,467</u></u>		<u><u>64,022</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Labour Subschedule
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Labour Percent</u>	<u>Labour Costs</u>
A. COST OF GAS AND PRODUCTION				
Firm Supply Commodity		112,474	0.00%	0
Load Balancing		0	0.00%	0
Other Supplies - UFG		22,151	0.00%	0
FT Transportation Demand		72,141	0.00%	0
FT Transportation Commodity		2,778	0.00%	0
FT Transportation Fuel		2,753	0.00%	0
Other Transportation		972	0.00%	0
Sales Service Landed Supply Cost		482,685	0.00%	0
Winter Peaking Service		0	0.00%	0
Diversions		18	0.00%	0
3rd Party Storage and STS		11,136	0.00%	0
TOTAL COST OF GAS EXPENSE		<u>707,107</u>		<u>0</u>
B. LOCAL STORAGE				
i. Operating				
Supervision	640	1,231	161.84%	1,992
Gas Holders	644	0	0.00%	0
Other	649	34	104.29%	35
ii. Maintenance				
Supervision	840	0	0.00%	0
Gas Holders	844	0	0.00%	0
Other	849	255	104.29%	266
Subtotal		<u>1,520</u>		<u>2,293</u>
C. UNDERGROUND STORAGE				
i. Operating				
Supervision	650	0	0.00%	0
Wells	653	218	45.97%	100
Lines	655	21	45.97%	10
Compressor	656	2,366	45.97%	1,088
Compressor Fuel		13,458	0.00%	0
Measuring & Regulating	657	187	45.97%	86
Dehydration	658	91	45.97%	42
Rents	652	2,074	0.00%	0
Joint Venture		0	0.00%	0
Other	659	808	0.00%	0
ii. Maintenance				
Supervision	850	0	0.00%	0
Wells	853	1,786	45.97%	821
Lines	855	124	45.97%	57
Compressor	856	2,698	45.97%	1,241
Measuring & Regulating	857	353	45.97%	162
Dehydration	858	16	45.97%	7
Other	859	132	45.97%	61
Subtotal		<u>24,330</u>		<u>3,673</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Labour Subschedule
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Labour Percent</u>	<u>Labour Costs</u>
D. TRANSMISSION				
i. Operating				
Supervision	660	0	0.00%	0
Lines	665	521	49.72%	259
Compressor	666	1,950	45.97%	896
Compressor Fuel		16,968	0.00%	0
Measuring & Regulating Stations	667	4,899	35.16%	1,722
Other	669	0	0.00%	0
ii. Maintenance				
Supervision	860	0	0.00%	0
Lines	865	582	51.98%	303
Compressor	866	6,654	45.97%	3,059
Measuring & Regulating Stations	867	591	45.90%	271
Other	869	0	0.00%	0
Subtotal		<u>32,165</u>		<u>6,511</u>
E. DISTRIBUTION (Southern Ontario)				
i. Operating				
Supervision- Plant Service	670.1	0	0.00%	0
Supervision- Customer Service	670.2	0	0.00%	0
Meter & Regulator Removal & Resetting	673	4,245	66.79%	2,835
Meter Turn-ons & Turn-offs		2,117	77.03%	1,631
Service on Customer Premise	674	4,306	77.65%	3,344
New Appliance Inspec., Repair., Repl.		0	0.00%	0
Mains & Services	675	14,803	25.01%	3,702
Compressor	676	0	0.00%	0
Leakage Survey		0	0.00%	0
Measuring and Regulating	677	631	38.78%	245
Other- Plant Service	679.1	0	0.00%	0
Other- Customer Service	679.2	0	0.00%	0
Other - General Operating	679.3	0	0.00%	0
Distribution Operating Transferred		0	0.00%	0
ii. Maintenance				
Supervision- Plant Service	870.1	0	0.00%	0
Supervision- Customer Service	870.2	0	0.00%	0
Supervision- Meter Shop	870.3	0	0.00%	0
Structures & Improvements	872	0	0.00%	0
Equipment on Customer Premises	873	1,729	77.57%	1,341
Mains	875.1	7,816	64.47%	5,039
Services	875.2	0	0.00%	0
Compressor	876	0	0.00%	0
Measuring and Regulating	877	2,228	47.38%	1,056
Meter & Regulator Repair	878	372	76.77%	286
Other- Plant Service	879.1	0	0.00%	0
Other- Customer Service	879.2	13	77.04%	10
Other- Meter Shop	879.3	987	50.74%	501
Other- General Maintenance	879.4	0	0.00%	0
Distribution Maintenance Transferred		0	0.00%	0
Subtotal		<u>39,246</u>		<u>19,989</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Labour Subschedule
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Labour Percent</u>	<u>Labour Costs</u>
F. DISTRIBUTION (Northern Ontario)				
i. Operating				
Supervision	670.1	0	0.00%	0
Gas Control	670.2	0	0.00%	0
Meter & Regulator Removal & Resetting	673	2,228	64.38%	1,434
Meter Turn-ons & Turn-offs		705	70.41%	497
Service on Customer Premise	674	2,063	70.15%	1,447
New Appliance Inspec., Repair., Repl.		0	0.00%	0
Mains & Services	675	6,487	33.12%	2,148
Compressor	676	0	0.00%	0
Leakage Survey		0	0.00%	0
Measuring and Regulating	677	4,790	39.54%	1,894
Other- Plant Service	679.1	0	0.00%	0
Other- Customer Service	679.2	0	0.00%	0
Other - General Operating	679.3	0	0.00%	0
Distribution Operating Transferred		0	0.00%	0
ii. Maintenance				
Supervision- Plant Service	870.1	0	0.00%	0
Supervision- Customer Service	870.2	0	0.00%	0
Supervision- Meter Shop	870.3	0	0.00%	0
Structures & Improvements	872	0	0.00%	0
Equipment on Customer Premises	873	765	72.29%	553
Mains	875.1	3,871	56.33%	2,180
Services	875.2	0	0.00%	0
Compressor	876	0	0.00%	0
Measuring and Regulating	877	220	63.41%	140
Meter & Regulator Repair	878	54	72.52%	39
Other- Plant Service	879.1	0	0.00%	0
Other- Customer Service	879.2	22	60.23%	13
Other- Meter Shop	879.3	952	32.97%	314
Other- General Maintenance	879.4	0	0.00%	0
Distribution Maintenance Transferred		0	0.00%	0
Subtotal		<u>22,157</u>		<u>10,660</u>
G. GENERAL OPERATING AND ENGINEERING				
System Operation & Engineering	685	37,531	54.26%	20,365
Other	688	513	88.25%	452
Scada	684	1,463	41.03%	600
General Operations Transferred	689	0	0.00%	0
Subtotal		<u>39,507</u>		<u>21,418</u>
H. SALES PROMOTION AND MERCHANDISE				
Sales Promotion Supervision	700	8,322	76.48%	6,364
Advertising	701	0	0.00%	0
Home Service, Special Campaigns		0	0.00%	0
Displays, Dealer Service, Other		0	0.00%	0
Demand Side Management		31,842	20.19%	6,430
Merchandise Sales Net Income		0	0.00%	0
Other	709	<u>5,462</u>	3.58%	<u>195</u>
Subtotal		<u>45,627</u>		<u>12,990</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Labour Subschedule
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Labour Percent</u>	<u>Labour Costs</u>
I. DISTRIBUTION CUSTOMER ACCOUNTING				
Supervision	710	2,200	88.66%	1,950
Customer Contracts & Orders	711	9,407	96.03%	9,034
Meter Reading	712	8,853	23.92%	2,118
Bill Delivery	713.1	0	0.00%	0
Customer Billing & Accounting	713.2	28,914	15.71%	4,543
Credit & Collection	714	1,652	75.73%	1,251
Uncollectible Accounts	718	6,600	0.00%	0
Other	719	0	0.00%	0
Subtotal		<u>57,626</u>		<u>18,896</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE				
Administrative	721	93,862	53.61%	50,323
Special Services	722	913	77.85%	711
Insurance	723	9,215	6.00%	553
Injuries & Damages	724	0	0.00%	0
Employee Benefits	725	40,198	0.76%	305
Other Admin & General Expenses	728	2,429	68.74%	1,670
Administrative and General Transferred	729	0	0.00%	0
Subtotal		<u>146,617</u>		<u>53,561</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		408,794		149,991

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Functionalization Factors
(\$000's)

Functional Allocator		Storage				Transmission						Distribution
		Total	Purchase Production	Dehydrator	Storage excl. Dehydrator	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair		
PROD PROD%	EXT	1	1 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORDEHY STORDEHY%	EXT	1	0 0.00%	1 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORDEHYX STORDEHYX%	EXT	1	0 0.00%	0 0.00%	1 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
DAWNEAST DAWNEAST%	EXT	1	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
OTHERTRANS OTHERTRANS%	EXT	1	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1 100.00%	0 0.00%	0 0.00%	
DIST DIST%	EXT	1	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1 100.00%	
GENOPACT GENOPACT%	EXT	100	1.1 1.12%	0.0 0.00%	4.5 4.48%	2.5 2.51%	16.0 16.02%	0.0 0.00%	9.1 9.12%	0.8 0.84%	65.9 65.92%	
STORS&I STORS&I%	EXT	13,961	0 0.00%	0 0.00%	2,665 19.09%	10,642 76.22%	655 4.69%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORM&R STORM&R%	EXT	38,086	0 0.00%	0 0.00%	19,373 50.87%	15,401 40.44%	3,313 8.70%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORCOMP STORCOMP%	EXT	46,619	0 0.00%	0 0.00%	16,516 35.43%	27,113 58.16%	2,989 6.41%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STOROTHER STOROTHER%	EXT	2,302	0 0.00%	0 0.00%	0 0.00%	2,302 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STOROTHERAD STOROTHERAD%	EXT	1,109	0 0.00%	0 0.00%	0 0.00%	1,109 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
OSC OSC%	EXT	972	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	972 100.00%	0 0.00%	
TRANSLAND TRANSLAND%	EXT	20,568	0 0.00%	0 0.00%	0 0.00%	0 0.00%	19,970 97.09%	0 0.00%	0 0.00%	599 2.91%	0 0.00%	
TRANSLANDRGT TRANSLANDRGT%	EXT	30,982	0 0.00%	0 0.00%	0 0.00%	0 0.00%	29,611 95.58%	0 0.00%	0 0.00%	1,371 4.42%	0 0.00%	
TRANSMAINS TRANSMAINS%	EXT	864,835	0 0.00%	0 0.00%	0 0.00%	0 0.00%	826,697 95.59%	0 0.00%	0 0.00%	38,137 4.41%	0 0.00%	
TRANSCOMPEQ TRANSCOMPEQ%	EXT	350,233	0 0.00%	0 0.00%	0 0.00%	0 0.00%	345,384 98.62%	0 0.00%	0 0.00%	4,849 1.38%	0 0.00%	
TRANSM&R TRANSM&R%	EXT	61,465	0 0.00%	0 0.00%	0 0.00%	0 0.00%	53,504 87.05%	0 0.00%	0 0.00%	7,961 12.95%	0 0.00%	
TRANSS&I TRANSS&I%	EXT	45,289	0 0.00%	0 0.00%	0 0.00%	0 0.00%	44,088 97.35%	0 0.00%	0 0.00%	1,200 2.65%	0 0.00%	
M&RRECL-O&M M&RRECL-O&M%	EXT	100	0.00 0.00%	0.00 0.00%	23.93 23.93%	0.00 0.00%	74.51 74.51%	0.00 0.00%	0.00 0.00%	1.56 1.56%	0 0.00%	

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Functionalization Factors
(\$000's)

Functional Allocator		Storage				Transmission						Distribution
		Total	Purchase Production	Dehydrator	Storage excl. Dehydrator	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair		
COMPRECL-O&M COMPRECL-O&M%	EXT	100	0 0.00%	0 0.00%	20 20.46%	73 73.19%	0 0.00%	0 0.00%	0 0.00%	6 6.36%	0 0.00%	
M&RRECL-PT M&RRECL-PT%	EXT	100	0 0.00%	0 0.00%	23.93 23.93%	0 0.00%	74.51 74.51%	0 0.00%	0 0.00%	1.56 1.56%	0 0.00%	
COMPRECL-PT COMPRECL-PT%	EXT	100	0 0.00%	0 0.00%	54.77 54.77%	41.98 41.98%	0 0.00%	0 0.00%	0 0.00%	3.25 3.25%	0 0.00%	
OP-LINES OP-LINES%	EXT	395	0 0.00%	0 0.00%	0 0.00%	0 0.00%	211 53.25%	0 0.00%	0 0.00%	185 46.75%	0 0.00%	
OP-COMP OP-COMP%	EXT	1,775	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1,775 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
OP-M&R OP-M&R%	EXT	66	0 0.00%	0 0.00%	0 0.00%	0 0.00%	38 56.91%	0 0.00%	0 0.00%	28 43.09%	0 0.00%	
MN-LINES MN-LINES%	EXT	348	0 0.00%	0 0.00%	0 0.00%	0 0.00%	305 87.71%	0 0.00%	0 0.00%	43 12.29%	0 0.00%	
MN-COMP MN-COMP%	EXT	6,058	0 0.00%	0 0.00%	0 0.00%	0 0.00%	6,058 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
MN-M&R MN-M&R%	EXT	535	0 0.00%	0 0.00%	0 0.00%	0 0.00%	446 83.46%	0 0.00%	0 0.00%	88 16.54%	0 0.00%	
LINEPACK LINEPACK%	EXT	32,815.502	0 0.00%	0 0.00%	0 0.00%	0 0.00%	22,827 69.56%	0 0.00%	3,391 10.33%	1,826 5.57%	4,772 14.54%	
DEFERTAXBASE DEFERTAXBASE%	EXT	553,041	806 0.15%	147 0.03%	14,117 2.55%	5,742 1.04%	203,103 36.72%	0 0.00%	55,568 10.05%	6,090 1.10%	267,469 48.36%	
DEFTAXDIRECT DEFTAXDIRECT%	EXT	-20,865	0 0.00%	-464 2.22%	-6,620 31.73%	-3,753 17.99%	-7,453 35.72%	0 0.00%	-2,212 10.60%	-363 1.74%	0 0.00%	
STORS&IAD STORS&IAD%	EXT	8,897	0 0.00%	0 0.00%	1,577 17.72%	6,928 77.86%	392 4.41%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORM&RAD STORM&RAD%	EXT	26,645	0 0.00%	0 0.00%	13,144 49.33%	10,724 40.25%	2,777 10.42%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
STORCOMPAD STORCOMPAD%	EXT	24,217	0 0.00%	0 0.00%	9,484 39.16%	13,966 57.67%	767 3.17%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	
TRANSLANDRGTD TRANSLANDRGTD%	EXT	7,913	0 0.00%	0 0.00%	0 0.00%	0 0.00%	7,336 92.70%	0 0.00%	0 0.00%	577 7.30%	0 0.00%	
TRANSMAINSAD TRANSMAINSAD%	EXT	370,520	0 0.00%	0 0.00%	0 0.00%	0 0.00%	348,788 94.13%	0 0.00%	0 0.00%	21,732 5.87%	0 0.00%	
TRANSCOMPEQAD TRANSCOMPEQAD%	EXT	123,336	0 0.00%	0 0.00%	0 0.00%	0 0.00%	120,191 97.45%	0 0.00%	0 0.00%	3,145 2.55%	0 0.00%	
TRANSM&RAD TRANSM&RAD%	EXT	16,503	0 0.00%	0 0.00%	0 0.00%	0 0.00%	11,467 69.48%	0 0.00%	0 0.00%	5,037 30.52%	0 0.00%	
TRANSS&IAD TRANSS&IAD%	EXT	23,112	0 0.00%	0 0.00%	0 0.00%	0 0.00%	22,629 97.91%	0 0.00%	0 0.00%	483 2.09%	0 0.00%	

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Functionalization Factors
(\$000's)

Functional Allocator		Storage			Transmission						Distribution
		Total	Purchase Production	Dehydrator	Storage excl. Dehydrator	Dawn Station	Dawn- Trafalgar Easterly	Dawn- Trafalgar Westerly	Other Transmission	Ojibway/ St. Clair	
TRANSMISSIONFUEL	EXT		0	0	0	0	16,937	31	0	0	0
TRANSMISSIONFUEL%		16,968	0.00%	0.00%	0.00%	0.00%	99.82%	0.18%	0.00%	0.00%	0.00%
STORAGEFUEL	EXT		0	0	4,445	8,293	0	0	0	720	0
STORAGEFUEL%		13,458	0.00%	0.00%	33.03%	61.62%	0.00%	0.00%	0.00%	5.35%	0.00%
UFGFUNCT	EXT		19,568	0	2,583	0	0	0	0	0	0
UFGFUNCT%		22,151	88.34%	0.00%	11.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MRKTGS/M9/T3	EXT		1,976	0	0	0	0	0	0	0	71
MRKTGS/M9/T3%		2,046	96.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.46%
BDEBTFUNCT	EXT		3,793	0	0	0	0	0	0	0	2,807
BDEBTFUNCT%		6,600	57.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42.53%
SCADAO&M	EXT		0	0	48	0	49	0	28	21	216
SCADAO&M%		361	0.00%	0.00%	13.24%	0.00%	13.44%	0.00%	7.76%	5.68%	59.87%
GS/AOP/F24T	EXT		2,547	0	14	7	893	0	11	1	112
GS/AOP/F24T%		3,586	71.03%	0.01%	0.40%	0.19%	24.89%	0.00%	0.31%	0.03%	3.14%
LRGINDBILLS	EXT		0	0	68	0	124	0	5	2	360
LRGINDBILLS%		560	0.00%	0.00%	12.14%	0.00%	22.20%	0.00%	0.92%	0.42%	64.32%
GSADM	EXT		819	0	0	0	0	0	0	0	0
GSADM%		819	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GS/F24T-BENEFITS	EXT		1,700	0	0	0	171	0	0	0	0
GS/F24T-BENEFITS%		1,871	90.86%	0.00%	0.00%	0.00%	9.14%	0.00%	0.00%	0.00%	0.00%
COMMUNITYO&M	EXT		0	0	0	0	0	0	0	0	374
COMMUNITYO&M%		374	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
STORLAND	EXT		0	0	812	0	0	0	0	0	0
STORLAND%		812	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOUR	INT		5,375	52	7,409	3,424	12,220	0	6,508	775	114,227
LABOUR%		149,991	3.58%	0.03%	4.94%	2.28%	8.15%	0.00%	4.34%	0.52%	76.16%
DTDRAWDOWN	INT		15	104	1,712	927	5,525	0	1,549	196	5,140
DTDRAWDOWN%		15,169	0.10%	0.68%	11.29%	6.11%	36.42%	0.00%	10.21%	1.29%	33.88%
O&MEXP	INT		7,981	14	11,363	5,453	19,065	0	10,842	1,165	176,054
O&MEXP%		231,937	3.44%	0.01%	4.90%	2.35%	8.22%	0.00%	4.67%	0.50%	75.91%
PROPTAX	INT		16	0	1,455	669	15,470	0	6,317	1,060	39,033
PROPTAX%		64,022	0.03%	0.00%	2.27%	1.04%	24.16%	0.00%	9.87%	1.66%	60.97%
RATEBASE	INT		-39,923	2,631	421,441	78,328	832,752	0	227,062	28,510	2,190,742
RATEBASE%		3,741,542	-1.07%	0.07%	11.26%	2.09%	22.26%	0.00%	6.07%	0.76%	58.55%
INDIRECT_I	INT		0	2,986	164,559	78,293	819,700	0	222,576	27,612	2,125,617
INDIRECT_I%		3,441,342	0.00%	0.09%	4.78%	2.28%	23.82%	0.00%	6.47%	0.80%	61.77%
INDIRECT_II	INT		16,215	126	16,712	7,927	27,910	0	15,875	1,777	291,826
INDIRECT_II%		378,368	4.29%	0.03%	4.42%	2.09%	7.38%	0.00%	4.20%	0.47%	77.13%
INDIRECT_I&II	INT		0.021	0.001	0.046	0.022	0.156	0.000	0.053	0.006	0.694
INDIRECT_I&II%		1	2.14%	0.06%	4.60%	2.19%	15.60%	0.00%	5.33%	0.64%	69.45%

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Classification Detail Report
(\$000's)

Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	13		0	13	INDIR_I&II_PROD	5	8	0
Structures & Improvements	482	955		0	955	INDIR_I&II_PROD	383	572	0
Furniture and Equipment	483	2,406		0	2,406	INDIR_I&II_PROD	965	1,441	0
Transportation Equipment	484	914		0	914	INDIR_I&II_PROD	367	547	0
Construction Equipment	485/6	1,042		0	1,042	INDIR_I&II_PROD	418	624	0
Communication Equipment	488	332		0	332	INDIR_I&II_PROD	133	199	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		5,662		0	5,662		2,271	3,390	0
TOTAL GROSS PLANT IN SERVICE		5,662		0	5,662		2,271	3,390	0
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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							System Supply Commodity	Other Supply Commodity	Demand
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	266		0	266	INDIR_I&II_PROD	107	159	0
Furniture and Equipment	483	1,483		0	1,483	INDIR_I&II_PROD	595	888	0
Transportation Equipment	484	301		0	301	INDIR_I&II_PROD	121	180	0
Construction Equipment	485/6	387		0	387	INDIR_I&II_PROD	155	232	0
Communication Equipment	488	170		0	170	INDIR_I&II_PROD	68	102	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		2,607		0	2,607		1,046	1,561	0
TOTAL ACCUMULATED DEPRECIATION		2,607		0	2,607		1,046	1,561	0

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Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
III. WORKING CAPITAL									
O&M Working Capital		806		0	806	SECOND	0	806	0
Gas Purchase Working Capital		1,188		0	1,188	PRODCOG	1,051	10	127
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		(44,901)		0	(44,901)	SECOND	0	(44,901)	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>(42,907)</u>		<u>0</u>	<u>(42,907)</u>		<u>1,051</u>	<u>(44,085)</u>	<u>127</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(71)</u>		<u>0</u>	<u>(71)</u>	DTBASEPROD	<u>(29)</u>	<u>(43)</u>	<u>0</u>
TOTAL RATE BASE		<u>(39,923)</u>		<u>0</u>	<u>(39,923)</u>		<u>2,248</u>	<u>(42,298)</u>	<u>127</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		(3,114)		0	(3,114)		175	(3,299)	10
Income Taxes		(424)		0	(424)	PRODBASE	24	(449)	1
Capital Taxes		0		0	0		0	0	0
Property Tax		16		0	16	PRODPROTAX	7	10	0
Subtotal		<u>(3,522)</u>		<u>0</u>	<u>(3,522)</u>		<u>206</u>	<u>(3,739)</u>	<u>11</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(15)</u>		<u>0</u>	<u>(15)</u>	DTDRWDN-PROD	<u>(6)</u>	<u>(9)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		750					301	449	0
Subtotal		<u>750</u>					<u>301</u>	<u>449</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		112,474		0	112,474	FIRST	112,474	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		19,568		0	19,568	SECOND	0	19,568	0
FT Transportation Demand		72,141		0	72,141	THIRD	0	0	72,141
FT Transportation Commodity		2,778		0	2,778	SECOND	0	2,778	0
FT Transportation Fuel		2,753		0	2,753	SECOND	0	2,753	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	FIRST	482,685	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		18		0	18	THIRD	0	0	18
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>692,416</u>		<u>0</u>	<u>692,416</u>		<u>595,159</u>	<u>25,099</u>	<u>72,158</u>

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Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	2,927	GO&EGSADMIN	2,547	379	SECOND	1,264	1,662	0
Other	688	6		0	6	SECOND	0	6	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		2,932		2,547	385		1,264	1,668	0
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	1,976	MRKTGS	1,976	0		176	1,799	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		1,976		1,976	0		176	1,799	0

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Account Description	Account Code	Purchase Production Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Purchase/Production		
							System Supply Commodity	Other Supply Commodity	Demand
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	3,793		0	3,793	BDEBTCLASS	2,238	1,555	0
Other	719	0		0	0		0	0	0
Subtotal		3,793		0	3,793		2,238	1,555	0
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	4,021	A&GDPADMIN	819	3,202	PRODO&M	1,620	2,401	0
Special Services	722	31		0	31	PRODO&M	10	22	0
Insurance	723	317		0	317	PRODO&M	100	217	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	3,074	GSBENEFITS	1,700	1,374	PRODLABOR	1,074	1,999	0
Other Admin & General Expenses	728	71		0	71	PRODO&M	22	48	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		7,514		2,519	4,994		2,826	4,688	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,215		7,042	9,172		6,505	9,710	0
TOTAL COST OF GAS		692,416		0	692,416		595,159	25,099	72,158
TOTAL OPERATING EXPENSES		708,631		7,042	701,588		601,664	34,809	72,158
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	SECOND	0	1,308	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		5,079		0	5,079	SECOND	0	5,079	0
Subtotal		6,387		0	6,387		0	6,387	0

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							Storage Dehydrator	
Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
I. GROSS PLANT IN SERVICE								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal		0		0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	0		0	0		0	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	0		0	0		0	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	0		0	0		0	0
Other	459	7,406		0	7,406	FIRST	7,406	0
Subtotal		7,406		0	7,406		7,406	0
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		0		0	0		0	0
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0

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		Storage Dehydrator						
Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains- Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0
G. INTANGIBLE PLANT								
	401/402	0		0	0		0	0
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	27		0	27	INDIR_I&II_STORDEHY	13	13
Furniture and Equipment	483	67		0	67	INDIR_I&II_STORDEHY	34	34
Transportation Equipment	484	26		0	26	INDIR_I&II_STORDEHY	13	13
Construction Equipment	485/6	29		0	29	INDIR_I&II_STORDEHY	15	15
Communication Equipment	488	9		0	9	FIRST	9	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		159		0	159		84	75
TOTAL GROSS PLANT IN SERVICE		7,565		0	7,565		7,490	75
II. ACCUMULATED DEPRECIATION								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal		0		0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	0		0	0		0	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	0		0	0		0	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	0		0	0		0	0
Other	459	4,420		0	4,420	FIRST	4,420	0
Subtotal		4,420		0	4,420		4,420	0

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Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Dehydrator	
							Demand	Commodity
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	7		0	7	INDIR_I&II_STORDEHY	4	4
Furniture and Equipment	483	42		0	42	INDIR_I&II_STORDEHY	21	21
Transportation Equipment	484	8		0	8	INDIR_I&II_STORDEHY	4	4
Construction Equipment	485/6	11		0	11	INDIR_I&II_STORDEHY	5	5
Communication Equipment	488	5		0	5	FIRST	5	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		<u>73</u>		<u>0</u>	<u>73</u>		<u>39</u>	<u>34</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,493</u>		<u>0</u>	<u>4,493</u>		<u>4,459</u>	<u>34</u>

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Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Dehydrator	
							Demand	Commodity
III. WORKING CAPITAL								
O&M Working Capital		6		0	6	INDIR_II_STORDEHY	0	6
Gas Purchase Working Capital		0		0	0		0	0
Gas in Storage		0		0	0		0	0
Linepack		0		0	0		0	0
Balancing Gas		0		0	0		0	0
Inventory of Stores and Spare Equipment		26		0	26	INDIR_I_STORDEHY	26	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		4		0	4	INDIR_I_STORDEHY	4	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>36</u>		<u>0</u>	<u>36</u>		<u>30</u>	<u>6</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(477)</u>	DTDIRECTSTORDEHY	<u>(464)</u>	<u>(13)</u>	DTBASESTORDEHY	<u>(477)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>2,631</u>		<u>(464)</u>	<u>3,095</u>		<u>2,585</u>	<u>47</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.80%					7.80%	7.80%
Return on Rate Base		205		0	205		202	4
Income Taxes		28		0	28	STORDEHYBASE	27	0
Capital Taxes		0		0	0		0	0
Property Tax		0		0	0	STORDEHYPROTAX	0	0
Subtotal		<u>234</u>		<u>0</u>	<u>234</u>		<u>229</u>	<u>4</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DTDRWDN-DEHYDR	<u>(104)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE								
Production & Gathering Plant		0					0	0
Local Storage Plant		0					0	0
Underground Storage Plant		197					197	0
Transmission Plant		0					0	0
Distribution Plant (Southern Ontario)		0					0	0
Distribution Plant (Northern Ontario)		0					0	0
Intangible Plant		0					0	0
General Plant		21					11	10
Subtotal		<u>218</u>					<u>208</u>	<u>10</u>
VIII. OPERATING EXPENSES								
A. COST OF GAS AND PRODUCTION								
Firm Supply Commodity		0		0	0		0	0
Load Balancing		0		0	0		0	0
Other Supplies - UFG		0		0	0		0	0
FT Transportation Demand		0		0	0		0	0
FT Transportation Commodity		0		0	0		0	0
FT Transportation Fuel		0		0	0		0	0
Other Transportation		0		0	0		0	0
Sales Service Landed Supply Cost		0		0	0		0	0
Winter Peaking Service		0		0	0		0	0
Diversions		0		0	0		0	0
3rd Party Storage and STS		0		0	0		0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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							Storage Dehydrator	
Account	Account	Storage	Direct	Total	Balance	Classification		
<u>Description</u>	<u>Code</u>	Dehydrator	Assignment	Direct	to be	Allocation	<u>Demand</u>	<u>Commodity</u>
		<u>Dollars</u>	<u>Factor</u>	<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>		
B. LOCAL STORAGE								
i. Operating								
Supervision	640	0		0	0		0	0
Gas Holders	644	0		0	0		0	0
Other	649	0		0	0		0	0
ii. Maintenance								
Supervision	840	0		0	0		0	0
Gas Holders	844	0		0	0		0	0
Other	849	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE								
i. Operating								
Supervision	650	0		0	0		0	0
Wells	653	0		0	0		0	0
Lines	655	0		0	0		0	0
Compressor	656	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating	657	0		0	0		0	0
Dehydration	658	91		0	91	SECOND	0	91
Rents	652	0		0	0		0	0
Joint Venture		0		0	0		0	0
Other	659	0		0	0		0	0
ii. Maintenance								
Supervision	850	0		0	0		0	0
Wells	853	0		0	0		0	0
Lines	855	0		0	0		0	0
Compressor	856	0		0	0		0	0
Measuring & Regulating	857	0		0	0		0	0
Dehydration	858	16		0	16	SECOND	0	16
Other	859	0		0	0		0	0
Subtotal		<u>107</u>		<u>0</u>	<u>107</u>		<u>0</u>	<u>107</u>
D. TRANSMISSION								
i. Operating								
Supervision	660	0		0	0		0	0
Lines	665	0		0	0		0	0
Compressor	666	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating Stations	667	0		0	0		0	0
Other	669	0		0	0		0	0
ii. Maintenance								
Supervision	860	0		0	0		0	0
Lines	865	0		0	0		0	0
Compressor	866	0		0	0		0	0
Measuring & Regulating Stations	867	0		0	0		0	0
Other	869	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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							Storage Dehydrator	
Account <u>Description</u>	Account <u>Code</u>	Storage Dehydrator <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	<u>Demand</u>	<u>Commodity</u>
E. DISTRIBUTION (Southern Ontario)								
i. Operating								
Supervision- Plant Service	670.1	0		0	0		0	0
Supervision- Customer Service	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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		Storage Dehydrator						
Account Description	Account Code	Storage Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
i. Operating								
Supervision	670.1	0		0	0		0	0
Gas Control	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	0		0	0		0	0
Other	688	0		0	0		0	0
Scada	684	0		0	0		0	0
General Operations Transferred	689	0		0	0		0	0
Subtotal		0		0	0		0	0
H. SALES PROMOTION AND MERCHANDISE								
Sales Promotion Supervision	700	0		0	0		0	0
Advertising	701	0		0	0		0	0
Home Service, Special Campaigns		0		0	0		0	0
Displays, Dealer Service, Other		0		0	0		0	0
Demand Side Management		0		0	0		0	0
Merchandise Sales Net Income		0		0	0		0	0
Other	709	0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Storage	Direct	Total	Balance	Classification Allocation Factor	Storage Dehydrator	
		Dehydrator Dollars	Assignment Factor	Direct Assignment	to be Allocated		Demand	Commodity
I. DISTRIBUTION CUSTOMER ACCOUNTING								
Supervision	710	0		0	0		0	0
Customer Contracts & Orders	711	0		0	0		0	0
Meter Reading	712	0		0	0		0	0
Bill Delivery	713.1	0		0	0		0	0
Customer Billing & Accounting	713.2	0		0	0		0	0
Credit & Collection	714	0		0	0		0	0
Uncollectible Accounts	718	0		0	0		0	0
Other	719	0		0	0		0	0
Subtotal		0		0	0		0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	5		0	5	STORDEHYO&M	0	5
Special Services	722	0		0	0	STORDEHYO&M	0	0
Insurance	723	1		0	1	STORDEHYO&M	0	1
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	13		0	13	STORDEHYLABOR	0	13
Other Admin & General Expenses	728	0		0	0	STORDEHYO&M	0	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		20		0	20		0	20
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		126		0	126		0	126
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		126		0	126		0	126
IX. OTHER REVENUE								
Delayed Payment Charges		0		0	0		0	0
NSF Cheque Revenue		0		0	0		0	0
Revenue from Service Work		0		0	0		0	0
Rental Equipment on Customers' Premises		0		0	0		0	0
Merchandise Margin		0		0	0		0	0
Heating Protection Plan		0		0	0		0	0
Warranty Revenue		0		0	0		0	0
Property & Plant Revenue		0		0	0		0	0
NGV Revenue		0		0	0		0	0
Line locates		0		0	0		0	0
Direct Purchase Administration Fee		0		0	0		0	0
Other Operating Revenue		0		0	0		0	0
ABC Revenue		0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Storage Excluding Dehydrator	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
		Dollars					Deliverability	Commodity	Space	System Integrity
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal				0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	19,220		0	19,220	FOURTH	0	0	0	19,220
Land	440	7		0	7	FOURTH	0	0	0	7
Structures & Improvements	442	3,541		0	3,541	FOURTH	0	0	0	3,541
Other	444	0		0	0		0	0	0	0
Subtotal		22,768		0	22,768		0	0	0	22,768
C. UNDERGROUND STORAGE										
Land	450	2,456		0	2,456	FIRST	2,456	0	0	0
Land Rights	451	32,062		0	32,062	FIRST&THIRD&FOURTH	16,031	0	14,504	1,527
Structures & Improvements	452	21,769		0	21,769	FIRST	21,769	0	0	0
Wells and Lines	453/4/5	91,465		0	91,465	FIRST&THIRD&FOURTH	45,733	0	41,376	4,357
Measuring and Regulating	457	23,625		0	23,625	FIRST	23,625	0	0	0
Base Pressure Gas	458	35,204		0	35,204	THIRD&FOURTH	0	0	31,850	3,354
Compressor Equipment	456	122,449		0	122,449	FIRST	122,449	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		329,030		0	329,030		232,062	0	87,729	9,238
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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Account Description	Account Code	Storage	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
		Excluding Dehydrator Dollars					Deliverability	Commodity	Space	System Integrity
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	29		0	29	INDIR_I&II_STORX	17	1	7	4
Structures & Improvements	482	2,049		0	2,049	INDIR_I&II_STORX	1,188	58	481	322
Furniture and Equipment	483	5,164		0	5,164	INDIR_I&II_STORX	2,994	147	1,213	811
Transportation Equipment	484	1,961		0	1,961	INDIR_I&II_STORX	1,137	56	461	308
Construction Equipment	485/6	2,237		0	2,237	INDIR_I&II_STORX	1,297	64	525	351
Communication Equipment	488	713		0	713	FIRST&THIRD&FOURTH	357	0	323	34
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		12,153		0	12,153		6,988	326	3,009	1,830
TOTAL GROSS PLANT IN SERVICE		363,951		0	363,951		239,050	326	90,738	33,837
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal				0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	9,353		0	9,353	FOURTH	0	0	0	9,353
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	1,868		0	1,868	FOURTH	0	0	0	1,868
Other	444	0		0	0		0	0	0	0
Subtotal		11,221		0	11,221		0	0	0	11,221
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	13,029		0	13,029	FIRST&THIRD&FOURTH	6,514	0	5,894	621
Structures & Improvements	452	8,515		0	8,515	FIRST	8,515	0	0	0
Wells and Lines	453/4/5	47,652		0	47,652	FIRST&THIRD&FOURTH	23,826	0	21,556	2,270
Measuring and Regulating	457	14,880		0	14,880	FIRST	14,880	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	56,739		0	56,739	FIRST	56,739	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		140,814		0	140,814		110,474	0	27,450	2,891

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Account Description	Account Code	Storage	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
		Excluding Dehydrator Dollars					Deliverability	Commodity	Space	System Integrity
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	571		0	571	INDIR_I&II_STORX	331	16	134	90
Furniture and Equipment	483	3,184		0	3,184	INDIR_I&II_STORX	1,846	91	748	500
Transportation Equipment	484	645		0	645	INDIR_I&II_STORX	374	18	152	101
Construction Equipment	485/6	832		0	832	INDIR_I&II_STORX	482	24	195	131
Communication Equipment	488	364		0	364	FIRST&THIRD&FOURTH	182	0	165	17
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		5,596		0	5,596		3,215	149	1,393	839
TOTAL ACCUMULATED DEPRECIATION		157,632		0	157,632		113,689	149	28,843	14,951

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Account Description	Account Code	Storage Excluding Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
							Deliverability	Commodity	Space	System Integrity
III. WORKING CAPITAL										
O&M Working Capital		831		0	831	INDIR_II_STORX	350	47	246	188
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		147,539		0	147,539	GASINSTOR	0	0	115,226	32,313
Linepack		0		0	0		0	0	0	0
Balancing Gas		72,963		0	72,963	THIRD	0	0	72,963	0
Inventory of Stores and Spare Equipment		1,416		0	1,416	INDIR_I_STORX	1,046	0	246	125
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		237		0	237	INDIR_I_STORX	175	0	41	21
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>222,987</u>		<u>0</u>	<u>222,987</u>		<u>1,571</u>	<u>47</u>	<u>188,722</u>	<u>32,647</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(7,866)</u>	DTDIRECTSTORX	<u>(6,620)</u>	<u>(1,246)</u>	DTBASESTORX	<u>(5,715)</u>	<u>(2)</u>	<u>(1,936)</u>	<u>(213)</u>
TOTAL RATE BASE		<u>421,441</u>		<u>(6,620)</u>	<u>428,060</u>		<u>121,217</u>	<u>222</u>	<u>248,681</u>	<u>51,320</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		32,874		0	32,874		9,455	17	19,398	4,003
Income Taxes		4,478		0	4,478	STORDEHYXBASE	1,288	2	2,642	545
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,455		0	1,455	STORDEHYXPROTAX	1,050	1	291	113
Subtotal		<u>38,806</u>		<u>0</u>	<u>38,806</u>		<u>11,793</u>	<u>21</u>	<u>22,331</u>	<u>4,662</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(1,712)</u>		<u>0</u>	<u>(1,712)</u>	DTDRWDN-STORX	<u>(1,244)</u>	<u>(0)</u>	<u>(422)</u>	<u>(46)</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		734					0	0	0	734
Underground Storage Plant		7,515					5,300	0	2,004	211
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		1,611					930	45	388	248
Subtotal		<u>9,859</u>					<u>6,230</u>	<u>45</u>	<u>2,392</u>	<u>1,193</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		2,583		0	2,583	SECOND	0	2,583	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		11,136	STSCCLASS	10,892	245	THIRD	10,420	471	245	0
TOTAL COST OF GAS EXPENSE		<u>13,720</u>		<u>10,892</u>	<u>2,828</u>		<u>10,420</u>	<u>3,055</u>	<u>245</u>	<u>0</u>

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Account Description	Account Code	Storage Excluding Dehydrator Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
							Deliverability	Commodity	Space	System Integrity
B. LOCAL STORAGE										
i. Operating										
Supervision	640	1,231		0	1,231	FOURTH	0	0	0	1,231
Gas Holders	644	0		0	0		0	0	0	
Other	649	34		0	34	FOURTH	0	0	0	34
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	255		0	255	FOURTH	0	0	0	255
Subtotal		1,520		0	1,520		0	0	0	1,520
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	218		0	218	FIRST&THIRD&FOURTH	109	0	98	10
Lines	655	21		0	21	FIRST&THIRD&FOURTH	10	0	9	1
Compressor	656	484		0	484	FIRST	484	0	0	0
Compressor Fuel		4,445		0	4,445	SECOND	0	4,445	0	0
Measuring & Regulating	657	45		0	45	FIRST	45	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	2,074		0	2,074	FIRST&THIRD&FOURTH	1,037	0	938	99
Joint Venture		0		0	0		0	0	0	0
Other	659	808		0	808	FIRST&THIRD&FOURTH	404	0	365	38
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	1,786		0	1,786	FIRST&THIRD&FOURTH	893	0	808	85
Lines	855	124		0	124	FIRST&THIRD&FOURTH	62	0	56	6
Compressor	856	552		0	552	SECOND	0	552	0	0
Measuring & Regulating	857	84		0	84	FIRST	84	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	132		0	132	FIRST&THIRD&FOURTH	66	0	60	6
Subtotal		10,771		0	10,771		3,194	4,997	2,335	246
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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Account Description	Account Code	Storage Excluding Dehydrator	Direct Assignment	Total Direct	Balance to be	Classification Allocation Factor	Storage Excluding Dehydrator			
		Dollars	Factor	Assignment	Allocated		Deliverability	Commodity	Space	System Integrity
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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Account Description	Account Code	Storage Excluding Dehydrator	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
		Dollars					Deliverability	Commodity	Space	System Integrity
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision	670.1	0		0	0		0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	1,533		0	1,533	STORDEHYXGO&E	878	0	593	62
Other	688	23		0	23	STORDEHYXGO&E	13	0	9	1
Scada	684	194		0	194	FIRST&THIRD&FOURTH	97	0	88	9
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		1,750		0	1,750		988	0	690	73
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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Account Description	Account Code	Storage Excluding Dehydrator	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Storage Excluding Dehydrator			
		Dollars					Deliverability	Commodity	Space	System Integrity
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0	FIRST	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	68		0	68		68	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		68		0	68		68	0	0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	4,558		0	4,558	STORDEHYXO&M	1,915	263	1,342	1,038
Special Services	722	45		0	45	STORDEHYXO&M	19	3	13	10
Insurance	723	451		0	451	STORDEHYXO&M	190	26	133	103
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,893		0	1,893	STORDEHYXLABOR	621	103	409	760
Other Admin & General Expenses	728	101		0	101	STORDEHYXO&M	42	6	30	23
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		7,048		0	7,048		2,787	400	1,927	1,934
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		21,157		0	21,157		7,036	5,397	4,951	3,772
TOTAL COST OF GAS		13,720		10,892	2,828		10,420	3,055	245	0
TOTAL OPERATING EXPENSES		34,877		10,892	23,985		17,457	8,452	5,196	3,772
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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		Dawn Station				Dawn Station		
Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
I. GROSS PLANT IN SERVICE								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal		0		0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	1,260		0	1,260	FIRST	1,260	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	25,285		0	25,285	FIRST	25,285	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	15,401		0	15,401	FIRST	15,401	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	108,310		0	108,310	FIRST	108,310	0
Other	459	2,302		0	2,302	FIRST	2,302	0
Subtotal		152,557		0	152,557		152,557	0
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		0		0	0		0	0
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0

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		Dawn Station						Dawn Station	
Account	Account	Dawn	Direct	Total	Balance	Classification			
Description	Code	Station	Assignment	Direct	to be	Allocation			
		Dollars	Factor	Assignment	Allocated	Factor	Demand	Commodity	
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	
Land Rights	471	0		0	0		0	0	
Mains- Grid	475.1	0		0	0		0	0	
Mains- Joint	475.2	0		0	0		0	0	
Mains- Sole	475.3	0		0	0		0	0	
Compressor Equipment	476	0		0	0		0	0	
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	
Structures & Improvements	472	0		0	0		0	0	
Services	473	0		0	0		0	0	
Meters	478	0		0	0		0	0	
Regulators	474.1	0		0	0		0	0	
Customer Stations	474.2	0		0	0		0	0	
Other	479	0		0	0		0	0	
Subtotal		0		0	0		0	0	
G. INTANGIBLE PLANT									
	401/402	0		0	0		0	0	
H. GENERAL PLANT									
Land	480	14		0	14	FIRST	14	0	
Structures & Improvements	482	973		0	973	FIRST	973	0	
Furniture and Equipment	483	2,453		0	2,453	FIRST	2,453	0	
Transportation Equipment	484	932		0	932	FIRST	932	0	
Construction Equipment	485/6	1,063		0	1,063	FIRST	1,063	0	
Communication Equipment	488	339		0	339	FIRST	339	0	
Rental Equip. on Customer Premise	487	0		0	0		0	0	
Capital Leases		0		0	0		0	0	
Other	489	0		0	0		0	0	
Subtotal		5,773		0	5,773		5,773	0	
TOTAL GROSS PLANT IN SERVICE									
		158,331		0	158,331		158,331	0	
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	
Land Rights	411	0		0	0		0	0	
Wells and Lines	406/7/8/415	0		0	0		0	0	
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	
Other	419	0		0	0		0	0	
Subtotal		0		0	0		0	0	
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	
Land	440	0		0	0		0	0	
Structures & Improvements	442	0		0	0		0	0	
Other	444	0		0	0		0	0	
Subtotal		0		0	0		0	0	
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	
Land Rights	451	0		0	0		0	0	
Structures & Improvements	452	12,245		0	12,245	FIRST	12,245	0	
Wells and Lines	453/4/5	0		0	0		0	0	
Measuring and Regulating	457	10,724		0	10,724	FIRST	10,724	0	
Base Pressure Gas	458	0		0	0		0	0	
Compressor Equipment	456	50,187		0	50,187	FIRST	50,187	0	
Other	459	1,109		0	1,109	FIRST	1,109	0	
Subtotal		74,265		0	74,265		74,265	0	

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Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn Station	
							Demand	Commodity
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	271		0	271	FIRST	271	0
Furniture and Equipment	483	1,513		0	1,513	FIRST	1,513	0
Transportation Equipment	484	307		0	307	FIRST	307	0
Construction Equipment	485/6	395		0	395	FIRST	395	0
Communication Equipment	488	173		0	173	FIRST	173	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		<u>2,659</u>		<u>0</u>	<u>2,659</u>		<u>2,659</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>76,923</u>		<u>0</u>	<u>76,923</u>		<u>76,923</u>	<u>0</u>

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Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn Station	
							Demand	Commodity
III. WORKING CAPITAL								
O&M Working Capital		394		0	394	INDIR_II_DAWN	394	0
Gas Purchase Working Capital		0		0	0		0	0
Gas in Storage		0		0	0		0	0
Linepack		0		0	0		0	0
Balancing Gas		0		0	0		0	0
Inventory of Stores and Spare Equipment		674		0	674	INDIR_I_DAWN	674	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		113		0	113	INDIR_I_DAWN	113	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>1,181</u>		<u>0</u>	<u>1,181</u>		<u>1,181</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(4,260)</u>	DTDIRECTDAWN	<u>(3,753)</u>	<u>(507)</u>	DTBASEDAWN	<u>(4,260)</u>	<u>0</u>
TOTAL RATE BASE		<u>78,328</u>		<u>(3,753)</u>	<u>82,081</u>		<u>78,328</u>	<u>0</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.80%					7.80%	7.80%
Return on Rate Base		6,110		0	6,110		6,110	0
Income Taxes		832		0	832	DAWNBASE	832	0
Capital Taxes		0		0	0		0	0
Property Tax		669		0	669	DAWNPROTAX	669	0
Subtotal		<u>7,611</u>		<u>0</u>	<u>7,611</u>		<u>7,611</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(927)</u>		<u>0</u>	<u>(927)</u>	DTDRWDN-DAWN	<u>(927)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE								
Production & Gathering Plant		0					0	0
Local Storage Plant		0					0	0
Underground Storage Plant		4,463					4,463	0
Transmission Plant		0					0	0
Distribution Plant (Southern Ontario)		0					0	0
Distribution Plant (Northern Ontario)		0					0	0
Intangible Plant		0					0	0
General Plant		765					765	0
Subtotal		<u>5,228</u>					<u>5,228</u>	<u>0</u>
VIII. OPERATING EXPENSES								
A. COST OF GAS AND PRODUCTION								
Firm Supply Commodity		0		0	0		0	0
Load Balancing		0		0	0		0	0
Other Supplies - UFG		0		0	0		0	0
FT Transportation Demand		0		0	0		0	0
FT Transportation Commodity		0		0	0		0	0
FT Transportation Fuel		0		0	0		0	0
Other Transportation		0		0	0		0	0
Sales Service Landed Supply Cost		0		0	0		0	0
Winter Peaking Service		0		0	0		0	0
Diversions		0		0	0		0	0
3rd Party Storage and STS		0		0	0		0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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							Dawn Station	
Account <u>Description</u>	Account <u>Code</u>	Dawn Station <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	<u>Demand</u>	<u>Commodity</u>
B. LOCAL STORAGE								
i. Operating								
Supervision	640	0		0	0		0	0
Gas Holders	644	0		0	0		0	0
Other	649	0		0	0		0	0
ii. Maintenance								
Supervision	840	0		0	0		0	0
Gas Holders	844	0		0	0		0	0
Other	849	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE								
i. Operating								
Supervision	650	0		0	0		0	0
Wells	653	0		0	0		0	0
Lines	655	0		0	0		0	0
Compressor	656	1,732		0	1,732	FIRST	1,732	0
Compressor Fuel		8,293		0	8,293	SECOND	0	8,293
Measuring & Regulating	657	0		0	0		0	0
Dehydration	658	0		0	0		0	0
Rents	652	0		0	0		0	0
Joint Venture		0		0	0		0	0
Other	659	0		0	0		0	0
ii. Maintenance								
Supervision	850	0		0	0		0	0
Wells	853	0		0	0		0	0
Lines	855	0		0	0		0	0
Compressor	856	1,975		0	1,975	FIRST	1,975	0
Measuring & Regulating	857	0		0	0		0	0
Dehydration	858	0		0	0		0	0
Other	859	0		0	0		0	0
Subtotal		<u>11,999</u>		<u>0</u>	<u>11,999</u>		<u>3,707</u>	<u>8,293</u>
D. TRANSMISSION								
i. Operating								
Supervision	660	0		0	0		0	0
Lines	665	0		0	0		0	0
Compressor	666	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating Stations	667	0		0	0		0	0
Other	669	0		0	0		0	0
ii. Maintenance								
Supervision	860	0		0	0		0	0
Lines	865	0		0	0		0	0
Compressor	866	0		0	0		0	0
Measuring & Regulating Stations	867	0		0	0		0	0
Other	869	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn Station	
							Demand	Commodity
E. DISTRIBUTION (Southern Ontario)								
i. Operating								
Supervision- Plant Service	670.1	0		0	0		0	0
Supervision- Customer Service	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn Station	
							Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
i. Operating								
Supervision	670.1	0		0	0		0	0
Gas Control	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	859		0	859	DAWNO&M	859	0
Other	688	13		0	13	DAWNO&M	13	0
Scada	684	0		0	0		0	0
General Operations Transferred	689	0		0	0		0	0
Subtotal		872		0	872		872	0
H. SALES PROMOTION AND MERCHANDISE								
Sales Promotion Supervision	700	0		0	0		0	0
Advertising	701	0		0	0		0	0
Home Service, Special Campaigns		0		0	0		0	0
Displays, Dealer Service, Other		0		0	0		0	0
Demand Side Management		0		0	0		0	0
Merchandise Sales Net Income		0		0	0		0	0
Other	709	0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn Station Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn Station	
							Demand	Commodity
I. DISTRIBUTION CUSTOMER ACCOUNTING								
Supervision	710	0		0	0		0	0
Customer Contracts & Orders	711	0		0	0		0	0
Meter Reading	712	0		0	0		0	0
Bill Delivery	713.1	0		0	0		0	0
Customer Billing & Accounting	713.2	0		0	0		0	0
Credit & Collection	714	0		0	0		0	0
Uncollectible Accounts	718	0		0	0		0	0
Other	719	0		0	0		0	0
Subtotal		0		0	0		0	0
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	2,187		0	2,187	DAWNO&M	2,187	0
Special Services	722	21		0	21	DAWNO&M	21	0
Insurance	723	217		0	217	DAWNO&M	217	0
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	875		0	875	DAWNLABOR	875	0
Other Admin & General Expenses	728	48		0	48	DAWNO&M	48	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		3,349		0	3,349		3,349	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,219		0	16,219		7,927	8,293
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		16,219		0	16,219		7,927	8,293
IX. OTHER REVENUE								
Delayed Payment Charges		0		0	0		0	0
NSF Cheque Revenue		0		0	0		0	0
Revenue from Service Work		0		0	0		0	0
Rental Equipment on Customers' Premises		0		0	0		0	0
Merchandise Margin		0		0	0		0	0
Heating Protection Plan		0		0	0		0	0
Warranty Revenue		0		0	0		0	0
Property & Plant Revenue		0		0	0		0	0
NGV Revenue		0		0	0		0	0
Line locates		0		0	0		0	0
Direct Purchase Administration Fee		0		0	0		0	0
Other Operating Revenue		0		0	0		0	0
ABC Revenue		0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars					Demand	Commodity
I. GROSS PLANT IN SERVICE								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal				0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	655		0	655	FIRST	655	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	16,552		0	16,552	FIRST	16,552	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	2,989		0	2,989	FIRST	2,989	0
Other	459	0		0	0		0	0
Subtotal		20,195		0	20,195		20,195	0
D. TRANSMISSION								
Land	460	19,970		0	19,970	FIRST	19,970	0
Land Rights	461	29,611		0	29,611	FIRST	29,611	0
Mains	465	826,697		0	826,697	FIRST	826,697	0
Compressor Equipment	466	345,384		0	345,384	FIRST	345,384	0
Measuring and Regulating	467	53,504		0	53,504	FIRST	53,504	0
Structures & Improvements	462	44,088		0	44,088	FIRST	44,088	0
Other	469	0		0	0		0	0
Subtotal		1,319,255		0	1,319,255		1,319,255	0
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn	Direct	Total	Balance	Classification	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated	Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains- Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0
H. GENERAL PLANT								
Land	480	97		0	97	INDIR_I_DAWNEAST	97	0
Structures & Improvements	482	6,949		0	6,949	INDIR_I_DAWNEAST	6,949	0
Furniture and Equipment	483	17,513		0	17,513	INDIR_I_DAWNEAST	17,513	0
Transportation Equipment	484	6,652		0	6,652	INDIR_I_DAWNEAST	6,652	0
Construction Equipment	485/6	7,585		0	7,585	INDIR_I_DAWNEAST	7,585	0
Communication Equipment	488	2,419		0	2,419	FIRST	2,419	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		41,214		0	41,214		41,214	0
TOTAL GROSS PLANT IN SERVICE		1,380,664		0	1,380,664		1,380,664	0
II. ACCUMULATED DEPRECIATION								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal				0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	392		0	392	FIRST	392	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	8,180		0	8,180	FIRST	8,180	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	767		0	767	FIRST	767	0
Other	459	0		0	0		0	0
Subtotal		9,340		0	9,340		9,340	0

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Account Description	Account Code	Dawn	Direct	Total	Balance	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated		Demand	Commodity
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	7,336		0	7,336	FIRST	7,336	0
Mains	465	348,788		0	348,788	FIRST	348,788	0
Compressor Equipment	466	120,191		0	120,191	FIRST	120,191	0
Measuring and Regulating	467	11,467		0	11,467	FIRST	11,467	0
Structures & Improvements	462	22,629		0	22,629	FIRST	22,629	0
Other	469	0		0	0		0	0
Subtotal		510,410		0	510,410		510,410	0
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	1,936		0	1,936	INDIR_I_DAWNEAST	1,936	0
Furniture and Equipment	483	10,798		0	10,798	INDIR_I_DAWNEAST	10,798	0
Transportation Equipment	484	2,189		0	2,189	INDIR_I_DAWNEAST	2,189	0
Construction Equipment	485/6	2,820		0	2,820	INDIR_I_DAWNEAST	2,820	0
Communication Equipment	488	1,235		0	1,235	FIRST	1,235	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		18,978		0	18,978		18,978	0
TOTAL ACCUMULATED DEPRECIATION		538,728		0	538,728		538,728	0

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Account Description	Account Code	Dawn Trafalgar Easterly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Easterly	
							Demand	Commodity
III. WORKING CAPITAL								
O&M Working Capital		1,388		0	1,388	INDIR_II_DAWNEAST	1,388	0
Gas Purchase Working Capital		0		0	0		0	0
Gas in Storage		0		0	0		0	0
Linepack		6,575		0	6,575	FIRST	6,575	0
Balancing Gas		0		0	0		0	0
Inventory of Stores and Spare Equipment		7,055		0	7,055	INDIR_I_DAWNEAST	7,055	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		1,180		0	1,180	INDIR_I_DAWNEAST	1,180	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>16,198</u>		<u>0</u>	<u>16,198</u>		<u>16,198</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(25,382)</u>	DTDIRECTDAWNEAST	<u>(7,453)</u>	<u>(17,929)</u>	DTBASEDAWNEAST	<u>(25,382)</u>	<u>0</u>
TOTAL RATE BASE		<u>832,752</u>		<u>(7,453)</u>	<u>840,204</u>		<u>832,752</u>	<u>0</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.80%					7.80%	7.80%
Return on Rate Base		64,957		0	64,957		64,957	0
Income Taxes		8,848		0	8,848	DAWNEASTBASE	8,848	0
Capital Taxes		0		0	0		0	0
Property Tax		15,470		0	15,470	DAWNEASTPROTAX	15,470	0
Subtotal		<u>89,275</u>		<u>0</u>	<u>89,275</u>		<u>89,275</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(5,525)</u>		<u>0</u>	<u>(5,525)</u>	DTDRWDN-DAWNEAST	<u>(5,525)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE								
Production & Gathering Plant		0					0	0
Local Storage Plant		0					0	0
Underground Storage Plant		597					597	0
Transmission Plant		30,140					30,140	0
Distribution Plant (Southern Ontario)		0					0	0
Distribution Plant (Northern Ontario)		0					0	0
Intangible Plant		0					0	0
General Plant		5,462					5,462	0
Subtotal		<u>36,199</u>					<u>36,199</u>	<u>0</u>
VIII. OPERATING EXPENSES								
A. COST OF GAS AND PRODUCTION								
Firm Supply Commodity		0		0	0		0	0
Load Balancing		0		0	0		0	0
Other Supplies - UFG		0		0	0		0	0
FT Transportation Demand		0		0	0		0	0
FT Transportation Commodity		0		0	0		0	0
FT Transportation Fuel		0		0	0		0	0
Other Transportation		0		0	0		0	0
Sales Service Landed Supply Cost		0		0	0		0	0
Winter Peaking Service		0		0	0		0	0
Diversions		0		0	0		0	0
3rd Party Storage and STS		0		0	0		0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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Account Description	Account Code	Dawn	Direct	Total	Balance	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated		Demand	Commodity
B. LOCAL STORAGE								
i. Operating								
Supervision	640	0		0	0		0	0
Gas Holders	644	0		0	0		0	0
Other	649	0		0	0		0	0
ii. Maintenance								
Supervision	840	0		0	0		0	0
Gas Holders	844	0		0	0		0	0
Other	849	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
i. Operating								
Supervision	650	0		0	0		0	0
Wells	653	0		0	0		0	0
Lines	655	0		0	0		0	0
Compressor	656	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating	657	139		0	139	FIRST	139	0
Dehydration	658	0		0	0		0	0
Rents	652	0		0	0		0	0
Joint Venture		0		0	0		0	0
Other	659	0		0	0		0	0
ii. Maintenance								
Supervision	850	0		0	0		0	0
Wells	853	0		0	0		0	0
Lines	855	0		0	0		0	0
Compressor	856	0		0	0		0	0
Measuring & Regulating	857	263		0	263	FIRST	263	0
Dehydration	858	0		0	0		0	0
Other	859	0		0	0		0	0
Subtotal		402		0	402		402	0
D. TRANSMISSION								
i. Operating								
Supervision	660	0		0	0		0	0
Lines	665	211		0	211	FIRST	211	0
Compressor	666	1,775		0	1,775	FIRST	1,775	0
Compressor Fuel		16,937		0	16,937	THIRD	0	16,937
Measuring & Regulating Stations	667	38		0	38	FIRST	38	0
Other	669	0		0	0		0	0
ii. Maintenance								
Supervision	860	0		0	0		0	0
Lines	865	305		0	305	FIRST	305	0
Compressor	866	6,058		0	6,058	FIRST	6,058	0
Measuring & Regulating Stations	867	446		0	446	FIRST	446	0
Other	869	0		0	0		0	0
Subtotal		25,769		0	25,769		8,832	16,937

UNION GAS LIMITED
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Account Description	Account Code	Dawn	Direct	Total	Balance	Classification	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated	Allocation Factor	Demand	Commodity
E. DISTRIBUTION (Southern Ontario)								
i. Operating								
Supervision- Plant Service	670.1	0		0	0		0	0
Supervision- Customer Service	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn	Direct	Total	Balance	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Trafalgar Easterly Dollars	Assignment Factor	Direct Assignment	to be Allocated		Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
i. Operating								
Supervision	670.1	0		0	0		0	0
Gas Control	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	6,330	F24TGENOPS	876	5,454	DAWNEASTGO&E	6,330	0
Other	688	82		0	82	DAWNEASTGO&E	82	0
Scada	684	197		0	197	FIRST	197	0
General Operations Transferred	689	0		0	0		0	0
Subtotal		6,609		876	5,733		6,609	0
H. SALES PROMOTION AND MERCHANDISE								
Sales Promotion Supervision	700	0		0	0		0	0
Advertising	701	0		0	0		0	0
Home Service, Special Campaigns		0		0	0		0	0
Displays, Dealer Service, Other		0		0	0		0	0
Demand Side Management		0		0	0		0	0
Merchandise Sales Net Income		0		0	0		0	0
Other	709	0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn Trafalgar Easterly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Easterly	
		Demand					Commodity	
I. DISTRIBUTION CUSTOMER ACCOUNTING								
Supervision	710	0		0	0		0	0
Customer Contracts & Orders	711	0		0	0		0	0
Meter Reading	712	0		0	0		0	0
Bill Delivery	713.1	0		0	0		0	0
Customer Billing & Accounting	713.2	124		0	124	FIRST	124	0
Credit & Collection	714	0		0	0		0	0
Uncollectible Accounts	718	0		0	0		0	0
Other	719	0		0	0		0	0
Subtotal		124		0	124		124	0
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	7,648		0	7,648	DAWNEASTO&M	7,648	0
Special Services	722	75		0	75	DAWNEASTO&M	75	0
Insurance	723	757		0	757	DAWNEASTO&M	757	0
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	3,294	F24TBENEFITS	171	3,123	DAWNEASTLABOR	3,294	0
Other Admin & General Expenses	728	169		0	169	DAWNEASTO&M	169	0
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		11,943		171	11,772		11,943	0
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		44,848		1,047	43,801		27,910	16,937
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		44,848		1,047	43,801		27,910	16,937
IX. OTHER REVENUE								
Delayed Payment Charges		0		0	0		0	0
NSF Cheque Revenue		0		0	0		0	0
Revenue from Service Work		0		0	0		0	0
Rental Equipment on Customers' Premises		0		0	0		0	0
Merchandise Margin		0		0	0		0	0
Heating Protection Plan		0		0	0		0	0
Warranty Revenue		0		0	0		0	0
Property & Plant Revenue		0		0	0		0	0
NGV Revenue		0		0	0		0	0
Line locates		0		0	0		0	0
Direct Purchase Administration Fee		0		0	0		0	0
Other Operating Revenue		0		0	0		0	0
ABC Revenue		0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Dawn Trafalgar Westerly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Westerly Commodity
I. GROSS PLANT IN SERVICE							
A. PRODUCTION AND GATHERING							
Land	410	0		0	0		0
Land Rights	411	0		0	0		0
Wells and Lines	406/7/8/415	0		0	0		0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0
Other	419	0		0	0		0
Subtotal				0	0		0
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	0		0	0		0
Land	440	0		0	0		0
Structures & Improvements	442	0		0	0		0
Other	444	0		0	0		0
Subtotal		0		0	0		0
C. UNDERGROUND STORAGE							
Land	450	0		0	0		0
Land Rights	451	0		0	0		0
Structures & Improvements	452	0		0	0		0
Wells and Lines	453/4/5	0		0	0		0
Measuring and Regulating	457	0		0	0		0
Base Pressure Gas	458	0		0	0		0
Compressor Equipment	456	0		0	0		0
Other	459	0		0	0		0
Subtotal		0		0	0		0
D. TRANSMISSION							
Land	460	0		0	0		0
Land Rights	461	0		0	0		0
Mains	465	0		0	0		0
Compressor Equipment	466	0		0	0		0
Measuring and Regulating	467	0		0	0		0
Structures & Improvements	462	0		0	0		0
Other	469	0		0	0		0
Subtotal		0		0	0		0
E. DISTRIBUTION (Southern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains	475.1	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		0		0	0		0

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Account <u>Description</u>	Account <u>Code</u>	Dawn Trafalgar Westerly <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct Assignment	Balance to be Allocated	Classification Allocation <u>Factor</u>	Dawn-Trafalgar Westerly <u>Commodity</u>
F. DISTRIBUTION (Northern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains- Grid	475.1	0		0	0		0
Mains- Joint	475.2	0		0	0		0
Mains- Sole	475.3	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
H. GENERAL PLANT							
Land	480	0		0	0		0
Structures & Improvements	482	0		0	0		0
Furniture and Equipment	483	0		0	0		0
Transportation Equipment	484	0		0	0		0
Construction Equipment	485/6	0		0	0		0
Communication Equipment	488	0		0	0		0
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
II. ACCUMULATED DEPRECIATION							
A. PRODUCTION AND GATHERING							
Land	410	0		0	0		0
Land Rights	411	0		0	0		0
Wells and Lines	406/7/8/415	0		0	0		0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0
Other	419	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	0		0	0		0
Land	440	0		0	0		0
Structures & Improvements	442	0		0	0		0
Other	444	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
C. UNDERGROUND STORAGE							
Land	450	0		0	0		0
Land Rights	451	0		0	0		0
Structures & Improvements	452	0		0	0		0
Wells and Lines	453/4/5	0		0	0		0
Measuring and Regulating	457	0		0	0		0
Base Pressure Gas	458	0		0	0		0
Compressor Equipment	456	0		0	0		0
Other	459	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account Description	Account Code	Dawn Trafalgar Westerly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Westerly Commodity
D. TRANSMISSION							
Land	460	0		0	0		0
Land Rights	461	0		0	0		0
Mains	465	0		0	0		0
Compressor Equipment	466	0		0	0		0
Measuring and Regulating	467	0		0	0		0
Structures & Improvements	462	0		0	0		0
Other	469	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
E. DISTRIBUTION (Southern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains	475.1	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Equipment	477.1	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
F. DISTRIBUTION (Northern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains - Grid	475.1	0		0	0		0
Mains- Joint	475.2	0		0	0		0
Mains- Sole	475.3	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
H. GENERAL PLANT							
Land	480	0		0	0		0
Structures & Improvements	482	0		0	0		0
Furniture and Equipment	483	0		0	0		0
Transportation Equipment	484	0		0	0		0
Construction Equipment	485/6	0		0	0		0
Communication Equipment	488	0		0	0		0
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account Description	Account Code	Dawn Trafalgar Westerly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Westerly Commodity
III. WORKING CAPITAL							
O&M Working Capital		0		0	0		0
Gas Purchase Working Capital		0		0	0		0
Gas in Storage		0		0	0		0
Linepack		0		0	0		0
Balancing Gas		0		0	0		0
Inventory of Stores and Spare Equipment		0		0	0		0
ABC Receivable/Payables		0		0	0		0
Prepaid and Deferred Expense		0		0	0		0
Customer Deposits		0		0	0		0
Other		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
IV. ACCUMULATED DEFERRED TAXES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL RATE BASE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
V. RETURN AND TAXES							
Percent Return on Rate Base		7.80%					7.80%
Return on Rate Base		0		0	0		0
Income Taxes		0		0	0		0
Capital Taxes		0		0	0		0
Property Tax		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
VII. DEPRECIATION EXPENSE							
Production & Gathering Plant		0					0
Local Storage Plant		0					0
Underground Storage Plant		0					0
Transmission Plant		0					0
Distribution Plant (Southern Ontario)		0					0
Distribution Plant (Northern Ontario)		0					0
Intangible Plant		0					0
General Plant		0					0
Subtotal		<u>0</u>					<u>0</u>
VIII. OPERATING EXPENSES							
A. COST OF GAS AND PRODUCTION							
Firm Supply Commodity		0		0	0		0
Load Balancing		0		0	0		0
Other Supplies - UFG		0		0	0		0
FT Transportation Demand		0		0	0		0
FT Transportation Commodity		0		0	0		0
FT Transportation Fuel		0		0	0		0
Other Transportation		0		0	0		0
Sales Service Landed Supply Cost		0		0	0		0
Winter Peaking Service		0		0	0		0
Diversions		0		0	0		0
3rd Party Storage and STS		0		0	0		0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account Description	Account Code	Dawn Trafalgar Westerly Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Dawn-Trafalgar Westerly Commodity
B. LOCAL STORAGE							
i. Operating							
Supervision	640	0		0	0		0
Gas Holders	644	0		0	0		0
Other	649	0		0	0		0
ii. Maintenance							
Supervision	840	0		0	0		0
Gas Holders	844	0		0	0		0
Other	849	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
C. UNDERGROUND STORAGE							
i. Operating							
Supervision	650	0		0	0		0
Wells	653	0		0	0		0
Lines	655	0		0	0		0
Compressor	656	0		0	0		0
Compressor Fuel		0		0	0		0
Measuring & Regulating	657	0		0	0		0
Dehydration	658	0		0	0		0
Rents	652	0		0	0		0
Joint Venture		0		0	0		0
Other	659	0		0	0		0
ii. Maintenance							
Supervision	850	0		0	0		0
Wells	853	0		0	0		0
Lines	855	0		0	0		0
Compressor	856	0		0	0		0
Measuring & Regulating	857	0		0	0		0
Dehydration	858	0		0	0		0
Other	859	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
D. TRANSMISSION							
i. Operating							
Supervision	660	0		0	0		0
Lines	665	0		0	0		0
Compressor	666	0		0	0		0
Compressor Fuel		31		0	31	FIRST	31
Measuring & Regulating Stations	667	0		0	0		0
Other	669	0		0	0		0
ii. Maintenance							
Supervision	860	0		0	0		0
Lines	865	0		0	0		0
Compressor	866	0		0	0		0
Measuring & Regulating Stations	867	0		0	0		0
Other	869	0		0	0		0
Subtotal		<u>31</u>		<u>0</u>	<u>31</u>		<u>31</u>

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Account <u>Description</u>	Account <u>Code</u>	Dawn Trafalgar Westerly <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	Dawn-Trafalgar Westerly <u>Commodity</u>
E. DISTRIBUTION (Southern Ontario)							
i. Operating							
Supervision- Plant Service	670.1	0		0	0		0
Supervision- Customer Service	670.2	0		0	0		0
Meter & Regulator Removal & Resetting	673	0		0	0		0
Meter Turn-ons & Turn-offs		0		0	0		0
Service on Customer Premise	674	0		0	0		0
New Appliance Inspec., Repair., Repl.		0		0	0		0
Mains & Services	675	0		0	0		0
Compressor	676	0		0	0		0
Leakage Survey		0		0	0		0
Measuring and Regulating	677	0		0	0		0
Other- Plant Service	679.1	0		0	0		0
Other- Customer Service	679.2	0		0	0		0
Other - General Operating	679.3	0		0	0		0
Distribution Operating Transferred		0		0	0		0
ii. Maintenance							
Supervision- Plant Service	870.1	0		0	0		0
Supervision- Customer Service	870.2	0		0	0		0
Supervision- Meter Shop	870.3	0		0	0		0
Structures & Improvements	872	0		0	0		0
Equipment on Customer Premises	873	0		0	0		0
Mains	875.1	0		0	0		0
Services	875.2	0		0	0		0
Compressor	876	0		0	0		0
Measuring and Regulating	877	0		0	0		0
Meter & Regulator Repair	878	0		0	0		0
Other- Plant Service	879.1	0		0	0		0
Other- Customer Service	879.2	0		0	0		0
Other- Meter Shop	879.3	0		0	0		0
Other- General Maintenance	879.4	0		0	0		0
Distribution Maintenance Transferred		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account <u>Description</u>	Account <u>Code</u>	Dawn Trafalgar Westerly <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct Assignment	Balance to be Allocated	Classification Allocation <u>Factor</u>	Dawn-Trafalgar Westerly <u>Commodity</u>
F. DISTRIBUTION (Northern Ontario)							
i. Operating							
Supervision	670.1	0		0	0		0
Gas Control	670.2	0		0	0		0
Meter & Regulator Removal & Resetting	673	0		0	0		0
Meter Turn-ons & Turn-offs		0		0	0		0
Service on Customer Premise	674	0		0	0		0
New Appliance Inspec., Repair., Repl.		0		0	0		0
Mains & Services	675	0		0	0		0
Compressor	676	0		0	0		0
Leakage Survey		0		0	0		0
Measuring and Regulating	677	0		0	0		0
Other- Plant Service	679.1	0		0	0		0
Other- Customer Service	679.2	0		0	0		0
Other - General Operating	679.3	0		0	0		0
Distribution Operating Transferred		0		0	0		0
ii. Maintenance							
Supervision- Plant Service	870.1	0		0	0		0
Supervision- Customer Service	870.2	0		0	0		0
Supervision- Meter Shop	870.3	0		0	0		0
Structures & Improvements	872	0		0	0		0
Equipment on Customer Premises	873	0		0	0		0
Mains	875.1	0		0	0		0
Services	875.2	0		0	0		0
Compressor	876	0		0	0		0
Measuring and Regulating	877	0		0	0		0
Meter & Regulator Repair	878	0		0	0		0
Other- Plant Service	879.1	0		0	0		0
Other- Customer Service	879.2	0		0	0		0
Other- Meter Shop	879.3	0		0	0		0
Other- General Maintenance	879.4	0		0	0		0
Distribution Maintenance Transferred		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
G. GENERAL OPERATING AND ENGINEERING							
System Operation & Engineering	685	0		0	0		0
Other	688	0		0	0		0
Scada	684	0		0	0		0
General Operations Transferred	689	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
H. SALES PROMOTION AND MERCHANDISE							
Sales Promotion Supervision	700	0		0	0		0
Advertising	701	0		0	0		0
Home Service, Special Campaigns		0		0	0		0
Displays, Dealer Service, Other		0		0	0		0
Demand Side Management		0		0	0		0
Merchandise Sales Net Income		0		0	0		0
Other	709	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account <u>Description</u>	Account <u>Code</u>	Dawn Trafalgar Westerly <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct Assignment	Balance to be Allocated	Classification Allocation <u>Factor</u>	Dawn-Trafalgar Westerly <u>Commodity</u>
I. DISTRIBUTION CUSTOMER ACCOUNTING							
Supervision	710	0		0	0		0
Customer Contracts & Orders	711	0		0	0		0
Meter Reading	712	0		0	0		0
Bill Delivery	713.1	0		0	0		0
Customer Billing & Accounting	713.2	0		0	0		0
Credit & Collection	714	0		0	0		0
Uncollectible Accounts	718	0		0	0		0
Other	719	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	0		0	0		0
Special Services	722	0		0	0		0
Insurance	723	0		0	0		0
Injuries & Damages	724	0		0	0		0
Employee Benefits	725	0		0	0		0
Other Admin & General Expenses	728	0		0	0		0
Administrative and General Transferred	729	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		31		0	31		31
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL OPERATING EXPENSES		<u>31</u>		<u>0</u>	<u>31</u>		<u>31</u>
IX. OTHER REVENUE							
Delayed Payment Charges		0		0	0		0
NSF Cheque Revenue		0		0	0		0
Revenue from Service Work		0		0	0		0
Rental Equipment on Customers' Premises		0		0	0		0
Merchandise Margin		0		0	0		0
Heating Protection Plan		0		0	0		0
Warranty Revenue		0		0	0		0
Property & Plant Revenue		0		0	0		0
NGV Revenue		0		0	0		0
Line locates		0		0	0		0
Direct Purchase Administration Fee		0		0	0		0
Other Operating Revenue		0		0	0		0
ABC Revenue		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account <u>Description</u>	Account <u>Code</u>	Other Transmission <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	Other Transmission <u>Demand</u>
I. GROSS PLANT IN SERVICE							
A. PRODUCTION AND GATHERING							
Land	410	0		0	0		0
Land Rights	411	0		0	0		0
Wells and Lines	406/7/8/415	0		0	0		0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0
Other	419	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	0		0	0		0
Land	440	0		0	0		0
Structures & Improvements	442	0		0	0		0
Other	444	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
C. UNDERGROUND STORAGE							
Land	450	0		0	0		0
Land Rights	451	0		0	0		0
Structures & Improvements	452	0		0	0		0
Wells and Lines	453/4/5	0		0	0		0
Measuring and Regulating	457	0		0	0		0
Base Pressure Gas	458	0		0	0		0
Compressor Equipment	456	0		0	0		0
Other	459	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
D. TRANSMISSION							
Land	460	4,446		0	4,446	FIRST	4,446
Land Rights	461	6,912		0	6,912	FIRST	6,912
Mains	465	220,854		0	220,854	FIRST	220,854
Compressor Equipment	466	10,096		0	10,096	FIRST	10,096
Measuring and Regulating	467	103,306		0	103,306	FIRST	103,306
Structures & Improvements	462	8,635		0	8,635	FIRST	8,635
Other	469	0		0	0		0
Subtotal		<u>354,249</u>		<u>0</u>	<u>354,249</u>		<u>354,249</u>
E. DISTRIBUTION (Southern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains	475.1	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account <u>Description</u>	Account <u>Code</u>	Other Transmission <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	Other Transmission <u>Demand</u>
F. DISTRIBUTION (Northern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains- Grid	475.1	0		0	0		0
Mains- Joint	475.2	0		0	0		0
Mains- Sole	475.3	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
H. GENERAL PLANT							
Land	480	33		0	33	FIRST	33
Structures & Improvements	482	2,375		0	2,375	FIRST	2,375
Furniture and Equipment	483	5,986		0	5,986	FIRST	5,986
Transportation Equipment	484	2,274		0	2,274	FIRST	2,274
Construction Equipment	485/6	2,593		0	2,593	FIRST	2,593
Communication Equipment	488	827		0	827	FIRST	827
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>14,088</u>		<u>0</u>	<u>14,088</u>		<u>14,088</u>
TOTAL GROSS PLANT IN SERVICE		<u>368,337</u>		<u>0</u>	<u>368,337</u>		<u>368,337</u>
II. ACCUMULATED DEPRECIATION							
A. PRODUCTION AND GATHERING							
Land	410	0		0	0		0
Land Rights	411	0		0	0		0
Wells and Lines	406/7/8/415	0		0	0		0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0
Other	419	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	0		0	0		0
Land	440	0		0	0		0
Structures & Improvements	442	0		0	0		0
Other	444	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
C. UNDERGROUND STORAGE							
Land	450	0		0	0		0
Land Rights	451	0		0	0		0
Structures & Improvements	452	0		0	0		0
Wells and Lines	453/4/5	0		0	0		0
Measuring and Regulating	457	0		0	0		0
Base Pressure Gas	458	0		0	0		0
Compressor Equipment	456	0		0	0		0
Other	459	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account Description	Account Code	Other Transmission Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Other Transmission Demand
D. TRANSMISSION							
Land	460	0		0	0		0
Land Rights	461	2,729		0	2,729	FIRST	2,729
Mains	465	77,959		0	77,959	FIRST	77,959
Compressor Equipment	466	3,229		0	3,229	FIRST	3,229
Measuring and Regulating	467	44,403		0	44,403	FIRST	44,403
Structures & Improvements	462	3,353		0	3,353	FIRST	3,353
Other	469	0		0	0		0
Subtotal		<u>131,674</u>		<u>0</u>	<u>131,674</u>		<u>131,674</u>
E. DISTRIBUTION (Southern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains	475.1	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Equipment	477.1	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
F. DISTRIBUTION (Northern Ontario)							
Land	470	0		0	0		0
Land Rights	471	0		0	0		0
Mains - Grid	475.1	0		0	0		0
Mains- Joint	475.2	0		0	0		0
Mains- Sole	475.3	0		0	0		0
Compressor Equipment	476	0		0	0		0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0
Structures & Improvements	472	0		0	0		0
Services	473	0		0	0		0
Meters	478	0		0	0		0
Regulators	474.1	0		0	0		0
Customer Stations	474.2	0		0	0		0
Other	479	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
H. GENERAL PLANT							
Land	480	0		0	0		0
Structures & Improvements	482	662		0	662	FIRST	662
Furniture and Equipment	483	3,691		0	3,691	FIRST	3,691
Transportation Equipment	484	748		0	748	FIRST	748
Construction Equipment	485/6	964		0	964	FIRST	964
Communication Equipment	488	422		0	422	FIRST	422
Rental Equip. on Customer Premise	487	0		0	0		0
Capital Leases		0		0	0		0
Other	489	0		0	0		0
Subtotal		<u>6,487</u>		<u>0</u>	<u>6,487</u>		<u>6,487</u>
TOTAL ACCUMULATED DEPRECIATION		<u>138,161</u>		<u>0</u>	<u>138,161</u>		<u>138,161</u>

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Account Description	Account Code	Other Transmission Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Other Transmission Demand
III. WORKING CAPITAL							
O&M Working Capital		790		0	790	FIRST	790
Gas Purchase Working Capital		0		0	0		0
Gas in Storage		0		0	0		0
Linepack		977		0	977	FIRST	977
Balancing Gas		0		0	0		0
Inventory of Stores and Spare Equipment		1,916		0	1,916	FIRST	1,916
ABC Receivable/Payables		0		0	0		0
Prepaid and Deferred Expense		320		0	320	FIRST	320
Customer Deposits		0		0	0		0
Other		0		0	0		0
Subtotal		<u>4,002</u>		<u>0</u>	<u>4,002</u>		<u>4,002</u>
IV. ACCUMULATED DEFERRED TAXES							
		<u>(7,117)</u>		<u>0</u>	<u>(7,117)</u>	FIRST	<u>(7,117)</u>
TOTAL RATE BASE							
		<u>227,062</u>		<u>0</u>	<u>227,062</u>		<u>227,062</u>
V. RETURN AND TAXES							
Percent Return on Rate Base		7.80%					7.80%
Return on Rate Base		17,711		0	17,711		17,711
Income Taxes		2,412		0	2,412	FIRST	2,412
Capital Taxes		0		0	0		0
Property Tax		6,317		0	6,317	FIRST	6,317
Subtotal		<u>26,441</u>		<u>0</u>	<u>26,441</u>		<u>26,441</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN							
		<u>(1,549)</u>		<u>0</u>	<u>(1,549)</u>	FIRST	<u>(1,549)</u>
VII. DEPRECIATION EXPENSE							
Production & Gathering Plant		0					0
Local Storage Plant		0					0
Underground Storage Plant		0					0
Transmission Plant		7,920					7,920
Distribution Plant (Southern Ontario)		0					0
Distribution Plant (Northern Ontario)		0					0
Intangible Plant		0					0
General Plant		1,867					1,867
Subtotal		<u>9,787</u>					<u>9,787</u>
VIII. OPERATING EXPENSES							
A. COST OF GAS AND PRODUCTION							
Firm Supply Commodity		0		0	0		0
Load Balancing		0		0	0		0
Other Supplies - UFG		0		0	0		0
FT Transportation Demand		0		0	0		0
FT Transportation Commodity		0		0	0		0
FT Transportation Fuel		0		0	0		0
Other Transportation		0		0	0		0
Sales Service Landed Supply Cost		0		0	0		0
Winter Peaking Service		0		0	0		0
Diversions		0		0	0		0
3rd Party Storage and STS		0		0	0		0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account Description	Account Code	Other Transmission Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Other Transmission Demand
B. LOCAL STORAGE							
i. Operating							
Supervision	640	0		0	0		0
Gas Holders	644	0		0	0		0
Other	649	0		0	0		0
ii. Maintenance							
Supervision	840	0		0	0		0
Gas Holders	844	0		0	0		0
Other	849	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
C. UNDERGROUND STORAGE							
i. Operating							
Supervision	650	0		0	0		0
Wells	653	0		0	0		0
Lines	655	0		0	0		0
Compressor	656	0		0	0		0
Compressor Fuel		0		0	0		0
Measuring & Regulating	657	0		0	0		0
Dehydration	658	0		0	0		0
Rents	652	0		0	0		0
Joint Venture		0		0	0		0
Other	659	0		0	0		0
ii. Maintenance							
Supervision	850	0		0	0		0
Wells	853	0		0	0		0
Lines	855	0		0	0		0
Compressor	856	0		0	0		0
Measuring & Regulating	857	0		0	0		0
Dehydration	858	0		0	0		0
Other	859	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
D. TRANSMISSION							
i. Operating							
Supervision	660	0		0	0		0
Lines	665	126		0	126	FIRST	126
Compressor	666	175		0	175		175
Compressor Fuel		0		0	0		0
Measuring & Regulating Stations	667	4,833		0	4,833	FIRST	4,833
Other	669	0		0	0		0
ii. Maintenance							
Supervision	860	0		0	0		0
Lines	865	235		0	235	FIRST	235
Compressor	866	596		0	596		596
Measuring & Regulating Stations	867	56		0	56	FIRST	56
Other	869	0		0	0		0
Subtotal		<u>6,020</u>		<u>0</u>	<u>6,020</u>		<u>6,020</u>

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Account <u>Description</u>	Account <u>Code</u>	Other Transmission <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	Other Transmission <u>Demand</u>
E. DISTRIBUTION (Southern Ontario)							
i. Operating							
Supervision- Plant Service	670.1	0		0	0		0
Supervision- Customer Service	670.2	0		0	0		0
Meter & Regulator Removal & Resetting	673	0		0	0		0
Meter Turn-ons & Turn-offs		0		0	0		0
Service on Customer Premise	674	0		0	0		0
New Appliance Inspec., Repair., Repl.		0		0	0		0
Mains & Services	675	0		0	0		0
Compressor	676	0		0	0		0
Leakage Survey		0		0	0		0
Measuring and Regulating	677	0		0	0		0
Other- Plant Service	679.1	0		0	0		0
Other- Customer Service	679.2	0		0	0		0
Other - General Operating	679.3	0		0	0		0
Distribution Operating Transferred		0		0	0		0
ii. Maintenance							
Supervision- Plant Service	870.1	0		0	0		0
Supervision- Customer Service	870.2	0		0	0		0
Supervision- Meter Shop	870.3	0		0	0		0
Structures & Improvements	872	0		0	0		0
Equipment on Customer Premises	873	0		0	0		0
Mains	875.1	0		0	0		0
Services	875.2	0		0	0		0
Compressor	876	0		0	0		0
Measuring and Regulating	877	0		0	0		0
Meter & Regulator Repair	878	0		0	0		0
Other- Plant Service	879.1	0		0	0		0
Other- Customer Service	879.2	0		0	0		0
Other- Meter Shop	879.3	0		0	0		0
Other- General Maintenance	879.4	0		0	0		0
Distribution Maintenance Transferred		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account <u>Description</u>	Account <u>Code</u>	Other Transmission <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	Other Transmission <u>Demand</u>
F. DISTRIBUTION (Northern Ontario)							
i. Operating							
Supervision	670.1	0		0	0		0
Gas Control	670.2	0		0	0		0
Meter & Regulator Removal & Resetting	673	0		0	0		0
Meter Turn-ons & Turn-offs		0		0	0		0
Service on Customer Premise	674	0		0	0		0
New Appliance Inspec., Repair., Repl.		0		0	0		0
Mains & Services	675	0		0	0		0
Compressor	676	0		0	0		0
Leakage Survey		0		0	0		0
Measuring and Regulating	677	0		0	0		0
Other- Plant Service	679.1	0		0	0		0
Other- Customer Service	679.2	0		0	0		0
Other - General Operating	679.3	0		0	0		0
Distribution Operating Transferred		0		0	0		0
ii. Maintenance							
Supervision- Plant Service	870.1	0		0	0		0
Supervision- Customer Service	870.2	0		0	0		0
Supervision- Meter Shop	870.3	0		0	0		0
Structures & Improvements	872	0		0	0		0
Equipment on Customer Premises	873	0		0	0		0
Mains	875.1	0		0	0		0
Services	875.2	0		0	0		0
Compressor	876	0		0	0		0
Measuring and Regulating	877	0		0	0		0
Meter & Regulator Repair	878	0		0	0		0
Other- Plant Service	879.1	0		0	0		0
Other- Customer Service	879.2	0		0	0		0
Other- Meter Shop	879.3	0		0	0		0
Other- General Maintenance	879.4	0		0	0		0
Distribution Maintenance Transferred		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
G. GENERAL OPERATING AND ENGINEERING							
System Operation & Engineering	685	3,108		0	3,108	FIRST	3,108
Other	688	47		0	47	FIRST	47
Scada	684	114		0	114	FIRST	114
General Operations Transferred	689	0		0	0		0
Subtotal		<u>3,268</u>		<u>0</u>	<u>3,268</u>		<u>3,268</u>
H. SALES PROMOTION AND MERCHANDISE							
Sales Promotion Supervision	700	0		0	0		0
Advertising	701	0		0	0		0
Home Service, Special Campaigns		0		0	0		0
Displays, Dealer Service, Other		0		0	0		0
Demand Side Management		0		0	0		0
Merchandise Sales Net Income		0		0	0		0
Other	709	0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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Account <u>Description</u>	Account <u>Code</u>	Other Transmission <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Classification Allocation <u>Factor</u>	Other Transmission <u>Demand</u>
I. DISTRIBUTION CUSTOMER ACCOUNTING							
Supervision	710	0		0	0		0
Customer Contracts & Orders	711	0		0	0		0
Meter Reading	712	0		0	0		0
Bill Delivery	713.1	0		0	0		0
Customer Billing & Accounting	713.2	5		0	5	FIRST	5
Credit & Collection	714	0		0	0		0
Uncollectible Accounts	718	0		0	0		0
Other	719	0		0	0		0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>5</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	4,349		0	4,349	FIRST	4,349
Special Services	722	43		0	43	FIRST	43
Insurance	723	431		0	431	FIRST	431
Injuries & Damages	724	0		0	0		0
Employee Benefits	725	1,663		0	1,663	FIRST	1,663
Other Admin & General Expenses	728	96		0	96	FIRST	96
Administrative and General Transferred	729	0		0	0		0
Subtotal		<u>6,582</u>		<u>0</u>	<u>6,582</u>		<u>6,582</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,875		0	15,875		15,875
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
TOTAL OPERATING EXPENSES		<u>15,875</u>		<u>0</u>	<u>15,875</u>		<u>15,875</u>
IX. OTHER REVENUE							
Delayed Payment Charges		0		0	0		0
NSF Cheque Revenue		0		0	0		0
Revenue from Service Work		0		0	0		0
Rental Equipment on Customers' Premises		0		0	0		0
Merchandise Margin		0		0	0		0
Heating Protection Plan		0		0	0		0
Warranty Revenue		0		0	0		0
Property & Plant Revenue		0		0	0		0
NGV Revenue		0		0	0		0
Line locates		0		0	0		0
Direct Purchase Administration Fee		0		0	0		0
Other Operating Revenue		0		0	0		0
ABC Revenue		0		0	0		0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

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		Ojibway/St. Clair							
Account	Account	Ojibway/	Direct	Total	Balance	Classification			
Description	Code	St. Clair	Assignment	Direct	to be	Allocation	Demand	Commodity	
		Dollars	Factor	Assignment	Allocated	Factor			
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	
Land Rights	411	0		0	0		0	0	
Wells and Lines	406/7/8/415	0		0	0		0	0	
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	
Other	419	0		0	0		0	0	
Subtotal				0	0		0	0	
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	
Land	440	0		0	0		0	0	
Structures & Improvements	442	0		0	0		0	0	
Other	444	0		0	0		0	0	
Subtotal		0		0	0		0	0	
C. UNDERGROUND STORAGE									
Land	450	98		0	98	FIRST	98	0	
Land Rights	451	0		0	0		0	0	
Structures & Improvements	452	1,134		0	1,134	FIRST	1,134	0	
Wells and Lines	453/4/5	0		0	0		0	0	
Measuring and Regulating	457	278		0	278	FIRST	278	0	
Base Pressure Gas	458	0		0	0		0	0	
Compressor Equipment	456	6,291		0	6,291	FIRST	6,291	0	
Other	459	0		0	0		0	0	
Subtotal		7,801		0	7,801		7,801	0	
D. TRANSMISSION									
Land	460	599		0	599	FIRST	599	0	
Land Rights	461	1,371		0	1,371	FIRST	1,371	0	
Mains	465	38,137		0	38,137	FIRST	38,137	0	
Compressor Equipment	466	4,849		0	4,849	FIRST	4,849	0	
Measuring and Regulating	467	7,961		0	7,961	FIRST	7,961	0	
Structures & Improvements	462	1,200		0	1,200	FIRST	1,200	0	
Other	469	0		0	0		0	0	
Subtotal		54,117		0	54,117		54,117	0	
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	
Land Rights	471	0		0	0		0	0	
Mains	475.1	0		0	0		0	0	
Compressor Equipment	476	0		0	0		0	0	
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	
Structures & Improvements	472	0		0	0		0	0	
Services	473	0		0	0		0	0	
Meters	478	0		0	0		0	0	
Regulators	474.1	0		0	0		0	0	
Customer Stations	474.2	0		0	0		0	0	
Other	479	0		0	0		0	0	
Subtotal		0		0	0		0	0	

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Ojibway/St. Clair								
Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains- Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		0		0	0		0	0
G. INTANGIBLE PLANT								
	401/402	0		0	0		0	0
H. GENERAL PLANT								
Land	480	4		0	4	INDIR_I&II_STCLAIR	3	0
Structures & Improvements	482	283		0	283	INDIR_I&II_STCLAIR	248	36
Furniture and Equipment	483	714		0	714	INDIR_I&II_STCLAIR	624	90
Transportation Equipment	484	271		0	271	INDIR_I&II_STCLAIR	237	34
Construction Equipment	485/6	309		0	309	INDIR_I&II_STCLAIR	270	39
Communication Equipment	488	99		0	99	FIRST	99	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		1,681		0	1,681		1,481	200
TOTAL GROSS PLANT IN SERVICE								
		63,598		0	63,598		63,398	200
II. ACCUMULATED DEPRECIATION								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal				0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	412		0	412	FIRST	412	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	113		0	113	FIRST	113	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	2,806		0	2,806	FIRST	2,806	0
Other	459	0		0	0		0	0
Subtotal		3,332		0	3,332		3,332	0

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Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Ojibway/St. Clair	
							Demand	Commodity
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	577		0	577	FIRST	577	0
Mains	465	21,732		0	21,732	FIRST	21,732	0
Compressor Equipment	466	3,145		0	3,145	FIRST	3,145	0
Measuring and Regulating	467	5,037		0	5,037	FIRST	5,037	0
Structures & Improvements	462	483		0	483	FIRST	483	0
Other	469	0		0	0		0	0
Subtotal		<u>30,974</u>		<u>0</u>	<u>30,974</u>		<u>30,974</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains	475.1	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	0		0	0		0	0
Mains - Grid	475.1	0		0	0		0	0
Mains- Joint	475.2	0		0	0		0	0
Mains- Sole	475.3	0		0	0		0	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	0		0	0		0	0
Services	473	0		0	0		0	0
Meters	478	0		0	0		0	0
Regulators	474.1	0		0	0		0	0
Customer Stations	474.2	0		0	0		0	0
Other	479	0		0	0		0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	79		0	79	INDIR_I&II_STCLAIR	69	10
Furniture and Equipment	483	440		0	440	INDIR_I&II_STCLAIR	385	56
Transportation Equipment	484	89		0	89	INDIR_I&II_STCLAIR	78	11
Construction Equipment	485/6	115		0	115	INDIR_I&II_STCLAIR	100	15
Communication Equipment	488	50		0	50	FIRST	50	0
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		<u>774</u>		<u>0</u>	<u>774</u>		<u>682</u>	<u>91</u>
TOTAL ACCUMULATED DEPRECIATION		<u>35,079</u>		<u>0</u>	<u>35,079</u>		<u>34,988</u>	<u>91</u>

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Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Ojibway/St. Clair	
							Demand	Commodity
III. WORKING CAPITAL								
O&M Working Capital		88		0	88	INDIR_II_STCLAIR	66	22
Gas Purchase Working Capital		0		0	0		0	0
Gas in Storage		0		0	0		0	0
Linepack		526		0	526	FIRST	526	0
Balancing Gas		0		0	0		0	0
Inventory of Stores and Spare Equipment		238		0	238	INDIR_I_STCLAIR	238	0
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		40		0	40	INDIR_I_STCLAIR	40	0
Customer Deposits		0		0	0		0	0
Other		0		0	0		0	0
Subtotal		<u>892</u>		<u>0</u>	<u>892</u>		<u>869</u>	<u>22</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(901)</u>	DTDIRECTSTCLAIR	<u>(363)</u>	<u>(538)</u>	DTBASESTCLAIR	<u>(899)</u>	<u>(2)</u>
TOTAL RATE BASE		<u>28,510</u>		<u>(363)</u>	<u>28,873</u>		<u>28,381</u>	<u>129</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.80%					7.80%	7.80%
Return on Rate Base		2,224		0	2,224		2,214	10
Income Taxes		303		0	303	STCLAIRBASE	302	1
Capital Taxes		0		0	0		0	0
Property Tax		1,060		0	1,060	STCLAIRPROTAX	1,057	3
Subtotal		<u>3,587</u>		<u>0</u>	<u>3,587</u>		<u>3,572</u>	<u>15</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(196)</u>		<u>0</u>	<u>(196)</u>	DTDRWDN-STCLAIR	<u>(196)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE								
Production & Gathering Plant		0					0	0
Local Storage Plant		0					0	0
Underground Storage Plant		206					206	0
Transmission Plant		1,180					1,180	0
Distribution Plant (Southern Ontario)		0					0	0
Distribution Plant (Northern Ontario)		0					0	0
Intangible Plant		0					0	0
General Plant		223					195	27
Subtotal		<u>1,608</u>					<u>1,581</u>	<u>27</u>
VIII. OPERATING EXPENSES								
A. COST OF GAS AND PRODUCTION								
Firm Supply Commodity		0		0	0		0	0
Load Balancing		0		0	0		0	0
Other Supplies - UFG		0		0	0		0	0
FT Transportation Demand		0		0	0		0	0
FT Transportation Commodity		0		0	0		0	0
FT Transportation Fuel		0		0	0		0	0
Other Transportation		972		0	972	FIRST	972	0
Sales Service Landed Supply Cost		0		0	0		0	0
Winter Peaking Service		0		0	0		0	0
Diversions		0		0	0		0	0
3rd Party Storage and STS		0		0	0		0	0
TOTAL COST OF GAS EXPENSE		<u>972</u>		<u>0</u>	<u>972</u>		<u>972</u>	<u>0</u>

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								Ojibway/St. Clair	
Account	Account	Ojibway/ St. Clair	Direct	Total	Balance	Classification			
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>Assignment</u>	<u>Direct</u>	<u>to be</u>	<u>Allocation</u>	<u>Demand</u>	<u>Commodity</u>	
				<u>Assignment</u>	<u>Allocated</u>	<u>Factor</u>			
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	
Gas Holders	644	0		0	0		0	0	
Other	649	0		0	0		0	0	
ii. Maintenance									
Supervision	840	0		0	0		0	0	
Gas Holders	844	0		0	0		0	0	
Other	849	0		0	0		0	0	
Subtotal		0		0	0		0	0	
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	
Wells	653	0		0	0		0	0	
Lines	655	0		0	0		0	0	
Compressor	656	150		0	150	FIRST	150	0	
Compressor Fuel		720		0	720	SECOND	0	720	
Measuring & Regulating	657	3		0	3	FIRST	3	0	
Dehydration	658	0		0	0		0	0	
Rents	652	0		0	0		0	0	
Joint Venture		0		0	0		0	0	
Other	659	0		0	0		0	0	
ii. Maintenance									
Supervision	850	0		0	0		0	0	
Wells	853	0		0	0		0	0	
Lines	855	0		0	0		0	0	
Compressor	856	172		0	172	SECOND	0	172	
Measuring & Regulating	857	6		0	6	FIRST	6	0	
Dehydration	858	0		0	0		0	0	
Other	859	0		0	0		0	0	
Subtotal		1,051		0	1,051		159	892	
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	
Lines	665	185		0	185	FIRST	185	0	
Compressor	666	0		0	0		0	0	
Compressor Fuel		0		0	0		0	0	
Measuring & Regulating Stations	667	28		0	28	FIRST	28	0	
Other	669	0		0	0		0	0	
ii. Maintenance									
Supervision	860	0		0	0		0	0	
Lines	865	43		0	43	FIRST	43	0	
Compressor	866	0		0	0		0	0	
Measuring & Regulating Stations	867	88		0	88	FIRST	88	0	
Other	869	0		0	0		0	0	
Subtotal		344		0	344		344	0	

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Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Ojibway/St. Clair	
							Demand	Commodity
E. DISTRIBUTION (Southern Ontario)								
i. Operating								
Supervision- Plant Service	670.1	0		0	0		0	0
Supervision- Customer Service	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0

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							Ojibway/St. Clair	
Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity
F. DISTRIBUTION (Northern Ontario)								
i. Operating								
Supervision	670.1	0		0	0		0	0
Gas Control	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0
Service on Customer Premise	674	0		0	0		0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	0		0	0		0	0
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	0		0	0		0	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	0		0	0		0	0
Mains	875.1	0		0	0		0	0
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	0		0	0		0	0
Meter & Regulator Repair	878	0		0	0		0	0
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	0		0	0		0	0
Other- Meter Shop	879.3	0		0	0		0	0
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		0		0	0		0	0
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	286		0	286	STCLAIRO&M	213	72
Other	688	4		0	4	STCLAIRO&M	3	1
Scada	684	83		0	83	STCLAIRO&M	62	21
General Operations Transferred	689	0		0	0		0	0
Subtotal		373		0	373		279	94
H. SALES PROMOTION AND MERCHANDISE								
Sales Promotion Supervision	700	0		0	0		0	0
Advertising	701	0		0	0		0	0
Home Service, Special Campaigns		0		0	0		0	0
Displays, Dealer Service, Other		0		0	0		0	0
Demand Side Management		0		0	0		0	0
Merchandise Sales Net Income		0		0	0		0	0
Other	709	0		0	0		0	0
Subtotal		0		0	0		0	0

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								Ojibway/St. Clair	
Account Description	Account Code	Ojibway/ St. Clair Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Commodity	
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0	FIRST	0	0	
Customer Contracts & Orders	711	0		0	0		0	0	
Meter Reading	712	0		0	0		0	0	
Bill Delivery	713.1	0		0	0		0	0	
Customer Billing & Accounting	713.2	2		0	2		2	0	
Credit & Collection	714	0		0	0		0	0	
Uncollectible Accounts	718	0		0	0		0	0	
Other	719	0		0	0		0	0	
Subtotal		2		0	2		2	0	
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	467		0	467	STCLAIRO&M	349	118	
Special Services	722	5		0	5	STCLAIRO&M	3	1	
Insurance	723	46		0	46	STCLAIRO&M	35	12	
Injuries & Damages	724	0		0	0		0	0	
Employee Benefits	725	198		0	198	STCLAIRLABOR	148	50	
Other Admin & General Expenses	728	10		0	10	STCLAIRO&M	8	3	
Administrative and General Transferred	729	0		0	0		0	0	
Subtotal		727		0	727		543	183	
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		2,497		0	2,497		1,328	1,170	
TOTAL COST OF GAS		972		0	972		972	0	
TOTAL OPERATING EXPENSES		3,469		0	3,469		2,299	1,170	
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	
NSF Cheque Revenue		0		0	0		0	0	
Revenue from Service Work		0		0	0		0	0	
Rental Equipment on Customers' Premises		0		0	0		0	0	
Merchandise Margin		0		0	0		0	0	
Heating Protection Plan		0		0	0		0	0	
Warranty Revenue		0		0	0		0	0	
Property & Plant Revenue		0		0	0		0	0	
NGV Revenue		0		0	0		0	0	
Line locates		0		0	0		0	0	
Direct Purchase Administration Fee		0		0	0		0	0	
Other Operating Revenue		0		0	0		0	0	
ABC Revenue		0		0	0		0	0	
Subtotal		0		0	0		0	0	

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Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							Demand	Customer
I. GROSS PLANT IN SERVICE								
A. PRODUCTION AND GATHERING								
Land	410	0		0	0		0	0
Land Rights	411	0		0	0		0	0
Wells and Lines	406/7/8/415	0		0	0		0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0
Other	419	0		0	0		0	0
Subtotal				0	0		0	0
B. LOCAL STORAGE								
Gas Holders Storage and Equipment	443	0		0	0		0	0
Land	440	0		0	0		0	0
Structures & Improvements	442	0		0	0		0	0
Other	444	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
Land	450	0		0	0		0	0
Land Rights	451	0		0	0		0	0
Structures & Improvements	452	0		0	0		0	0
Wells and Lines	453/4/5	0		0	0		0	0
Measuring and Regulating	457	0		0	0		0	0
Base Pressure Gas	458	0		0	0		0	0
Compressor Equipment	456	0		0	0		0	0
Other	459	0		0	0		0	0
Subtotal		0		0	0		0	0
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		0		0	0		0	0
E. DISTRIBUTION (Southern Ontario)								
Land	470	7,779		0	7,779	S_DISTMM&RCOM	5,139	2,640
Land Rights	471	7,538		0	7,538	S_DISTMM&RCOM	4,980	2,558
Mains	475.1	969,303	S_CROSSBORE-PL	2,042	967,261	S_MINPLANT	625,610	343,693
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	FIRST	43,463	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0
Structures & Improvements	472	131,514		0	131,514	S_DISTMM&RCOM	86,883	44,631
Services	473	917,642		0	917,642	THIRD	0	917,642
Meters	478	225,002		0	225,002	THIRD	0	225,002
Regulators	474.1	74,531		0	74,531	THIRD	0	74,531
Customer Stations	474.2	70,522		0	70,522	THIRD	0	70,522
Other	479	0		0	0		0	0
Subtotal		2,447,295		2,042	2,445,253		766,075	1,681,222

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						Distribution	
Account	Account	Distribution	Direct	Total	Balance	Classification	
Description	Code	Dollars	Assignment	Direct	to be	Allocation	
			Factor	Assignment	Allocated	Factor	Demand Customer
F. DISTRIBUTION (Northern Ontario)							
Land	470	4,090		0	4,090	N_DISTMM&RCOM	3,186 904
Land Rights	471	9,429		0	9,429	N_DISTMM&RCOM	7,344 2,084
Mains- Grid	475.1	381,481	N_CROSSBORE-PL	760	380,721	N_MINPLANT	225,609 155,871
Mains- Joint	475.2	164,912		0	164,912	FIRST	164,912 0
Mains- Sole	475.3	45,027		0	45,027	FIRST	45,027 0
Compressor Equipment	476	0		0	0		0 0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	FIRST	87,218 0
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	FIRST	26,471 0
Structures & Improvements	472	63,698		0	63,698	N_DISTMM&RCOM	49,617 14,081
Services	473	480,693		0	480,693	THIRD	0 480,693
Meters	478	65,139		0	65,139	THIRD	0 65,139
Regulators	474.1	29,560	CUSTREG	13,067	16,493	FIRST	16,493 13,067
Customer Stations	474.2	29,965		0	29,965	THIRD	0 29,965
Other	479	0		0	0		0 0
Subtotal		1,387,683		13,827	1,373,855		625,877 761,806
G. INTANGIBLE PLANT	401/402	7,677		0	7,677	N_DIST	3,463 4,214
H. GENERAL PLANT							
Land	480	431		0	431	INDIR_I&II_DIST	133 298
Structures & Improvements	482	30,941		0	30,941	INDIR_I&II_DIST	9,551 21,390
Furniture and Equipment	483	77,973		0	77,973	INDIR_I&II_DIST	24,069 53,904
Transportation Equipment	484	29,615		0	29,615	INDIR_I&II_DIST	9,142 20,473
Construction Equipment	485/6	33,771		0	33,771	INDIR_I&II_DIST	10,425 23,347
Communication Equipment	488	10,768		0	10,768	INDIR_I&II_DIST	3,324 7,444
Rental Equip. on Customer Premise	487	0		0	0		0 0
Capital Leases		0		0	0		0 0
Other	489	0		0	0		0 0
Subtotal		183,500		0	183,500		56,644 126,856
TOTAL GROSS PLANT IN SERVICE		4,026,155		15,869	4,010,286		1,452,059 2,574,096
II. ACCUMULATED DEPRECIATION							
A. PRODUCTION AND GATHERING							
Land	410	0		0	0		0 0
Land Rights	411	0		0	0		0 0
Wells and Lines	406/7/8/415	0		0	0		0 0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0 0
Other	419	0		0	0		0 0
Subtotal				0	0		0 0
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	0		0	0		0 0
Land	440	0		0	0		0 0
Structures & Improvements	442	0		0	0		0 0
Other	444	0		0	0		0 0
Subtotal		0		0	0		0 0
C. UNDERGROUND STORAGE							
Land	450	0		0	0		0 0
Land Rights	451	0		0	0		0 0
Structures & Improvements	452	0		0	0		0 0
Wells and Lines	453/4/5	0		0	0		0 0
Measuring and Regulating	457	0		0	0		0 0
Base Pressure Gas	458	0		0	0		0 0
Compressor Equipment	456	0		0	0		0 0
Other	459	0		0	0		0 0
Subtotal		0		0	0		0 0

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Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							Demand	Customer
D. TRANSMISSION								
Land	460	0		0	0		0	0
Land Rights	461	0		0	0		0	0
Mains	465	0		0	0		0	0
Compressor Equipment	466	0		0	0		0	0
Measuring and Regulating	467	0		0	0		0	0
Structures & Improvements	462	0		0	0		0	0
Other	469	0		0	0		0	0
Subtotal		0		0	0		0	0
E. DISTRIBUTION (Southern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	1,429		0	1,429	S_DISTMM&RCOM	944	485
Mains	475.1	478,374	S_CROSSBORE-PLAD	55	478,319	S_MINPLANT	309,369	169,004
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	FIRST	14,804	0
Structures & Improvements	472	39,088		0	39,088	S_DISTMM&RCOM	25,823	13,265
Services	473	400,003		0	400,003	THIRD	0	400,003
Meters	478	70,459		0	70,459	THIRD	0	70,459
Regulators	474.1	40,772		0	40,772	THIRD	0	40,772
Customer Stations	474.2	27,688		0	27,688	THIRD	0	27,688
Other	479	0		0	0		0	0
Subtotal		1,072,617		55	1,072,562		350,941	721,676
F. DISTRIBUTION (Northern Ontario)								
Land	470	0		0	0		0	0
Land Rights	471	3,076		0	3,076	N_DISTMM&RCOM	2,396	680
Mains - Grid	475.1	206,037	N_CROSSBORE-PLAD	22	206,015	N_MINPLANT	122,081	83,956
Mains- Joint	475.2	89,069		0	89,069	FIRST	89,069	0
Mains- Sole	475.3	24,319		0	24,319	FIRST	24,319	0
Compressor Equipment	476	0		0	0		0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	FIRST	35,130	0
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	FIRST	10,662	0
Structures & Improvements	472	17,445		0	17,445	N_DISTMM&RCOM	13,589	3,856
Services	473	203,174		0	203,174	THIRD	0	203,174
Meters	478	18,293		0	18,293	THIRD	0	18,293
Regulators	474.1	17,512		0	17,512	ADREGULATORS	9,770	7,741
Customer Stations	474.2	12,028		0	12,028	THIRD	0	12,028
Other	479	0		0	0		0	0
Subtotal		636,745		22	636,723		307,016	329,729
G. INTANGIBLE PLANT	401/402	6,192		0	6,192	N_DIST	2,793	3,399
H. GENERAL PLANT								
Land	480	0		0	0		0	0
Structures & Improvements	482	8,620		0	8,620	INDIR_I&II_DIST	2,661	5,959
Furniture and Equipment	483	48,077		0	48,077	INDIR_I&II_DIST	14,841	33,236
Transportation Equipment	484	9,745		0	9,745	INDIR_I&II_DIST	3,008	6,737
Construction Equipment	485/6	12,558		0	12,558	INDIR_I&II_DIST	3,876	8,681
Communication Equipment	488	5,498		0	5,498	INDIR_I&II_DIST	1,697	3,801
Rental Equip. on Customer Premise	487	0		0	0		0	0
Capital Leases		0		0	0		0	0
Other	489	0		0	0		0	0
Subtotal		84,497		0	84,497		26,083	58,414
TOTAL ACCUMULATED DEPRECIATION		1,800,050		77	1,799,973		686,833	1,113,218

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Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							Demand	Customer
III. WORKING CAPITAL								
O&M Working Capital		14,515		0	14,515	INDIR_II_DIST	3,949	10,566
Gas Purchase Working Capital		0		0	0		0	0
Gas in Storage		0		0	0		0	0
Linepack		1,374		0	1,374	FIRST	1,374	0
Balancing Gas		0		0	0		0	0
Inventory of Stores and Spare Equipment		18,294		0	18,294	INDIR_I_DIST	6,317	11,977
ABC Receivable/Payables		0		0	0		0	0
Prepaid and Deferred Expense		3,061		0	3,061	INDIR_I_DIST	1,057	2,004
Customer Deposits		(48,995)		0	(48,995)	DISTBASE	(16,862)	(32,133)
Other		0		0	0		0	0
Subtotal		<u>(11,751)</u>		<u>0</u>	<u>(11,751)</u>		<u>(4,165)</u>	<u>(7,586)</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(23,611)</u>		<u>0</u>	<u>(23,611)</u>	DTBASEDIST	<u>(7,100)</u>	<u>(16,512)</u>
TOTAL RATE BASE		<u>2,190,742</u>		<u>15,792</u>	<u>2,174,950</u>		<u>753,962</u>	<u>1,436,780</u>
V. RETURN AND TAXES								
Percent Return on Rate Base		7.80%					7.80%	7.80%
Return on Rate Base		170,884		0	170,884		58,811	112,073
Income Taxes		23,276		0	23,276	DISTBASE	8,010	15,265
Capital Taxes		0		0	0		0	0
Property Tax		39,033		0	39,033	DISTPROTAX	18,723	20,310
Subtotal		<u>233,193</u>		<u>0</u>	<u>233,193</u>		<u>85,545</u>	<u>147,648</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(5,140)</u>		<u>0</u>	<u>(5,140)</u>	DTDRWDN-DIST	<u>(1,545)</u>	<u>(3,594)</u>
VII. DEPRECIATION EXPENSE								
Production & Gathering Plant		0					0	0
Local Storage Plant		0					0	0
Underground Storage Plant		0					0	0
Transmission Plant		0					0	0
Distribution Plant (Southern Ontario)		67,418					19,829	47,589
Distribution Plant (Northern Ontario)		40,896					18,757	22,139
Intangible Plant		185					83	102
General Plant		24,318					7,507	16,812
Subtotal		<u>132,817</u>					<u>46,176</u>	<u>86,642</u>
VIII. OPERATING EXPENSES								
A. COST OF GAS AND PRODUCTION								
Firm Supply Commodity		0		0	0		0	0
Load Balancing		0		0	0		0	0
Other Supplies - UFG		0		0	0		0	0
FT Transportation Demand		0		0	0		0	0
FT Transportation Commodity		0		0	0		0	0
FT Transportation Fuel		0		0	0		0	0
Other Transportation		0		0	0		0	0
Sales Service Landed Supply Cost		0		0	0		0	0
Winter Peaking Service		0		0	0		0	0
Diversions		0		0	0		0	0
3rd Party Storage and STS		0		0	0		0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

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Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							Demand	Customer
B. LOCAL STORAGE								
i. Operating								
Supervision	640	0		0	0		0	0
Gas Holders	644	0		0	0		0	0
Other	649	0		0	0		0	0
ii. Maintenance								
Supervision	840	0		0	0		0	0
Gas Holders	844	0		0	0		0	0
Other	849	0		0	0		0	0
Subtotal		0		0	0		0	0
C. UNDERGROUND STORAGE								
i. Operating								
Supervision	650	0		0	0		0	0
Wells	653	0		0	0		0	0
Lines	655	0		0	0		0	0
Compressor	656	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating	657	0		0	0		0	0
Dehydration	658	0		0	0		0	0
Rents	652	0		0	0		0	0
Joint Venture		0		0	0		0	0
Other	659	0		0	0		0	0
ii. Maintenance								
Supervision	850	0		0	0		0	0
Wells	853	0		0	0		0	0
Lines	855	0		0	0		0	0
Compressor	856	0		0	0		0	0
Measuring & Regulating	857	0		0	0		0	0
Dehydration	858	0		0	0		0	0
Other	859	0		0	0		0	0
Subtotal		0		0	0		0	0
D. TRANSMISSION								
i. Operating								
Supervision	660	0		0	0		0	0
Lines	665	0		0	0		0	0
Compressor	666	0		0	0		0	0
Compressor Fuel		0		0	0		0	0
Measuring & Regulating Stations	667	0		0	0		0	0
Other	669	0		0	0		0	0
ii. Maintenance								
Supervision	860	0		0	0		0	0
Lines	865	0		0	0		0	0
Compressor	866	0		0	0		0	0
Measuring & Regulating Stations	867	0		0	0		0	0
Other	869	0		0	0		0	0
Subtotal		0		0	0		0	0

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Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							Demand	Customer
E. DISTRIBUTION (Southern Ontario)								
i. Operating								
Supervision- Plant Service	670.1	0		0	0		0	0
Supervision- Customer Service	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	THIRD	0	4,245
Meter Turn-ons & Turn-offs		2,117		0	2,117	THIRD	0	2,117
Service on Customer Premise	674	4,306		0	4,306	THIRD	0	4,306
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	14,803	S_CROSSBORE-OM	1,431	13,371	S_DISTMAINS&SER	4,433	10,369
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	631		0	631	FIRST	631	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	1,729		0	1,729	THIRD	0	1,729
Mains	875.1	7,816		0	7,816	S_DISTMAINS&SER	2,591	5,225
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	2,228		0	2,228	FIRST	2,228	0
Meter & Regulator Repair	878	372		0	372	THIRD	0	372
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	13		0	13	THIRD	0	13
Other- Meter Shop	879.3	987		0	987	THIRD	0	987
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		39,246		1,431	37,815		9,884	29,363

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							Distribution	
Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Demand	Customer
F. DISTRIBUTION (Northern Ontario)								
i. Operating								
Supervision	670.1	0		0	0		0	0
Gas Control	670.2	0		0	0		0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	THIRD	0	2,228
Meter Turn-ons & Turn-offs		705		0	705	THIRD	0	705
Service on Customer Premise	674	2,063		0	2,063	THIRD	0	2,063
New Appliance Inspec., Repair., Repl.		0		0	0		0	0
Mains & Services	675	6,487	N_CROSSBORE-OM	432	6,055	N_DISTMAINS&SER	2,460	4,027
Compressor	676	0		0	0		0	0
Leakage Survey		0		0	0		0	0
Measuring and Regulating	677	4,790		0	4,790	FIRST	4,790	0
Other- Plant Service	679.1	0		0	0		0	0
Other- Customer Service	679.2	0		0	0		0	0
Other - General Operating	679.3	0		0	0		0	0
Distribution Operating Transferred		0		0	0		0	0
ii. Maintenance								
Supervision- Plant Service	870.1	0		0	0		0	0
Supervision- Customer Service	870.2	0		0	0		0	0
Supervision- Meter Shop	870.3	0		0	0		0	0
Structures & Improvements	872	0		0	0		0	0
Equipment on Customer Premises	873	765		0	765	THIRD	0	765
Mains	875.1	3,871		0	3,871	N_DISTMAINS&SER	1,573	2,298
Services	875.2	0		0	0		0	0
Compressor	876	0		0	0		0	0
Measuring and Regulating	877	220		0	220	FIRST	220	0
Meter & Regulator Repair	878	54		0	54	N_DISTM&R	9	45
Other- Plant Service	879.1	0		0	0		0	0
Other- Customer Service	879.2	22		0	22	THIRD	0	22
Other- Meter Shop	879.3	952		0	952	THIRD	0	952
Other- General Maintenance	879.4	0		0	0		0	0
Distribution Maintenance Transferred		0		0	0		0	0
Subtotal		22,157		432	21,725		9,052	13,105
G. GENERAL OPERATING AND ENGINEERING								
System Operation & Engineering	685	22,489		0	22,489	DISTGO&E	6,935	15,554
Other	688	338		0	338	DISTGO&E	104	234
Scada	684	876		0	876	DISTGO&E	270	606
General Operations Transferred	689	0		0	0		0	0
Subtotal		23,703		0	23,703		7,310	16,393
H. SALES PROMOTION AND MERCHANDISE								
Sales Promotion Supervision	700	6,347	M9/T3CLASS	71	6,276	SALESSUPER	0	6,347
Advertising	701	0		0	0		0	0
Home Service, Special Campaigns		0		0	0		0	0
Displays, Dealer Service, Other		0		0	0		0	0
Demand Side Management		31,842		0	31,842	FIRST	31,842	0
Merchandise Sales Net Income		0		0	0		0	0
Other	709	5,462		0	5,462	THIRD	0	5,462
Subtotal		43,652		71	43,581		31,842	11,809

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Account Description	Account Code	Distribution Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Classification Allocation Factor	Distribution	
							Demand	Customer
I. DISTRIBUTION CUSTOMER ACCOUNTING								
Supervision	710	2,200		0	2,200	THIRD	0	2,200
Customer Contracts & Orders	711	9,407		0	9,407	THIRD	0	9,407
Meter Reading	712	8,853		0	8,853	THIRD	0	8,853
Bill Delivery	713.1	0		0	0		0	0
Customer Billing & Accounting	713.2	28,715		0	28,715	THIRD	0	28,715
Credit & Collection	714	1,652		0	1,652	THIRD	0	1,652
Uncollectible Accounts	718	2,807		0	2,807	THIRD	0	2,807
Other	719	0		0	0		0	0
Subtotal		53,633		0	53,633		0	53,633
J. ADMINISTRATIVE AND GENERAL EXPENSE								
Administrative	721	70,625		0	70,625	DISTO&M	13,048	57,577
Special Services	722	693		0	693	DISTO&M	128	565
Insurance	723	6,995		0	6,995	DISTO&M	1,292	5,703
Injuries & Damages	724	0		0	0		0	0
Employee Benefits	725	29,188		0	29,188	DISTLABOR	6,551	22,637
Other Admin & General Expenses	728	1,934	COMMUNITYO&M	374	1,560	DISTO&M	288	1,646
Administrative and General Transferred	729	0		0	0		0	0
Subtotal		109,435		374	109,061		21,308	88,128
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		291,826		2,308	289,518		79,395	212,431
TOTAL COST OF GAS		0		0	0		0	0
TOTAL OPERATING EXPENSES		291,826		2,308	289,518		79,395	212,431
IX. OTHER REVENUE								
Delayed Payment Charges		6,467		0	6,467	THIRD	0	6,467
NSF Cheque Revenue		250		0	250	THIRD	0	250
Revenue from Service Work		7,000		0	7,000	THIRD	0	7,000
Rental Equipment on Customers' Premises		0		0	0		0	0
Merchandise Margin		0		0	0		0	0
Heating Protection Plan		0		0	0		0	0
Warranty Revenue		0		0	0		0	0
Property & Plant Revenue		0		0	0		0	0
NGV Revenue		0		0	0		0	0
Line locates		0		0	0		0	0
Direct Purchase Administration Fee		0		0	0		0	0
Other Operating Revenue		3,028		0	3,028	THIRD	0	3,028
ABC Revenue		0		0	0		0	0
Subtotal		16,745		0	16,745		0	16,745

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Classification Allocator		Total	First	Second	Third	Fourth
FIRST FIRST%	EXT	1	1 100.00%	0 0.00%	0 0.00%	0 0.00%
SECOND SECOND%	EXT	1	0 0.00%	1 100.00%	0 0.00%	0 0.00%
THIRD THIRD%	EXT	1	0 0.00%	0 0.00%	1 100.00%	0 0.00%
FOURTH FOURTH%	EXT	1	0 0.00%	0 0.00%	0 0.00%	1 100.00%
SECOND&THIRD SECOND&THIRD%	EXT	2	0 0.00%	1 50.00%	1 50.00%	0 0.00%
FIRST&THIRD&FOURTH FIRST&THIRD&FOURTH%	EXT	2	1.00 50.00%	0.00 0.00%	0.905 45.24%	0.095 4.76%
S_MINPLANT S_MINPLANT%	EXT	1	0.65 64.68%	0.00 0.00%	0.35 35.32%	0.00 0.00%
N_MINPLANT N_MINPLANT%	EXT	1	0.59 59.26%	0.00 0.00%	0.41 40.74%	0.00 0.00%
DISTGO&E DISTGO&E%	EXT	100	30.84 30.84%	0.00 0.00%	69.16 69.16%	0.00 0.00%
CUSTREG CUSTREG%	EXT	13,067	0 0.00%	0 0.00%	13,067 100.00%	0 0.00%
GO&EGSADMIN GO&EGSADMIN%	EXT	2,547	1,264 49.63%	1,283 50.37%	0 0.00%	0 0.00%
BDEBTCLASS BDEBTCLASS%	EXT	3,793	2,238 59.01%	1,555 40.99%	0 0.00%	0 0.00%
A&GDPADMIN A&GDPADMIN%	EXT	819	611 74.59%	208 25.41%	0 0.00%	0 0.00%
GSBENEFITS GSBENEFITS%	EXT	1,700	633 37.24%	1,067 62.76%	0 0.00%	0 0.00%
STSCCLASS STSCCLASS%	EXT	10,892	10,420 95.67%	471 4.33%	0 0.00%	0 0.00%
M9/T3CLASS M9/T3CLASS%	EXT	71	0 0.00%	0 0.00%	71 100.00%	0 0.00%
DTDIRECTSTORDEHY DTDIRECTSTORDEHY%	EXT	-464	-464 100.00%	0 0.00%	0 0.00%	0 0.00%
DTDIRECTSTORX DTDIRECTSTORX%	EXT	-6,620	-4,620 69.79%	0 0.00%	-1,810 27.34%	-191 2.88%
DTDIRECTDAWN DTDIRECTDAWN%	EXT	-3,753	-3,753 100.00%	0 0.00%	0 0.00%	0 0.00%

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Classification Allocator		<u>Total</u>	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>
DTDIRECTDAWNEAST DTDIRECTDAWNEAST%	EXT	-7,453	-7,453 100.00%	0 0.00%	0 0.00%	0 0.00%
DTDIRECTSTCLAIR DTDIRECTSTCLAIR%	EXT	-363	-363 100.00%	0 0.00%	0 0.00%	0 0.00%
DIRDTBSESTORDEHY DIRDTBSESTORDEHY%	EXT	1,480	1,480 100.00%	0 0.00%	0 0.00%	0 0.00%
DIRDTBSESTORX DIRDTBSESTORX%	EXT	41,015	20,866 50.88%	0 0.00%	18,229 44.44%	1,920 4.68%
DIRDTBSEDWNSTN DIRDTBSEDWNSTN%	EXT	18,184	18,184 100.00%	0 0.00%	0 0.00%	0 0.00%
DIRDTBSED-TE DIRDTBSED-TE%	EXT	1,217	1,217 100.00%	0 0.00%	0 0.00%	0 0.00%
DIRDTBSESTCL DIRDTBSESTCL%	EXT	1,094	1,094 100.00%	0 0.00%	0 0.00%	0 0.00%
GASINSTOR GASINSTOR%	EXT	147,539	0 0.00%	0 0.00%	115,226 78.10%	32,313 21.90%
MRKTGS MRKTGS%	EXT	1,976	176 8.91%	1,799 91.09%	0 0.00%	0 0.00%
COMMUNITYO&M COMMUNITYO&M%	EXT	374	0 0.00%	0 0.00%	374 100.00%	0 0.00%
THIRD&FOURTH THIRD&FOURTH%	INT	1	0 0.00%	0 0.00%	0.905 90.47%	0.095 9.53%
PRODLABOR PRODLABOR%	INT	5,375	1,726 32.12%	3,649 67.88%	0 0.00%	0 0.00%
STORDEHYLABOR STORDEHYLABOR%	INT	52	0 0.00%	52 100.00%	0 0.00%	0 0.00%
STORDEHYXLABOR STORDEHYXLABOR%	INT	7,409	2,431 32.81%	403 5.44%	1,601 21.61%	2,974 40.14%
DAWNLABOR DAWNLABOR%	INT	3,424	3,424 100.00%	0 0.00%	0 0.00%	0 0.00%
DAWNEASTLABOR DAWNEASTLABOR%	INT	12,220	12,220 100.00%	0 0.00%	0 0.00%	0 0.00%
STCLAIRLABOR STCLAIRLABOR%	INT	775	581 74.88%	195 25.12%	0 0.00%	0 0.00%
DISTLABOR DISTLABOR%	INT	114,227	25,637 22.44%	0 0.00%	88,590 77.56%	0 0.00%

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Classification Allocator	Total	First	Second	Third	Fourth
PRODBASE	INT	2,248	-42,298	127	0
PRODBASE%	-39,923	-5.63%	105.95%	-0.32%	0.00%
STORDEHYBASE	INT	2,585	47	0	0
STORDEHYBASE%	2,631	98.23%	1.77%	0.00%	0.00%
STORDEHYXBASE	INT	121,217	222	248,681	51,320
STORDEHYXBASE%	421,441	28.76%	0.05%	59.01%	12.18%
DAWNBASE	INT	78,328	0	0	0
DAWNBASE%	78,328	100.00%	0.00%	0.00%	0.00%
DAWNEASTBASE	INT	832,752	0	0	0
DAWNEASTBASE%	832,752	100.00%	0.00%	0.00%	0.00%
STCLAIRBASE	INT	28,381	129	0	0
STCLAIRBASE%	28,510	99.55%	0.45%	0.00%	0.00%
DISTBASE	INT	753,962	0	1,436,780	0
DISTBASE%	2,190,742	34.42%	0.00%	65.58%	0.00%
PRODO&M	INT	2,515	5,467	0	0
PRODO&M%	7,981	31.51%	68.49%	0.00%	0.00%
STORDEHYO&M	INT	0	14	0	0
STORDEHYO&M%	14	0.00%	100.00%	0.00%	0.00%
STORDEHYXO&M	INT	4,774	655	3,346	2,589
STORDEHYXO&M%	11,363	42.01%	5.76%	29.44%	22.78%
DAWNO&M	INT	5,453	0	0	0
DAWNO&M%	5,453	100.00%	0.00%	0.00%	0.00%
DAWNEASTO&M	INT	19,065	0	0	0
DAWNEASTO&M%	19,065	100.00%	0.00%	0.00%	0.00%
STCLAIRO&M	INT	871	295	0	0
STCLAIRO&M%	1,165	74.72%	25.28%	0.00%	0.00%
DISTO&M	INT	32,526	0	143,528	0
DISTO&M%	176,054	18.48%	0.00%	81.52%	0.00%
PRODPROTAX	INT	7	10	0	0
PRODPROTAX%	16	40.12%	59.88%	0.00%	0.00%
STORDEHYPROTAX	INT	0	0	0	0
STORDEHYPROTAX%	0	50.00%	50.00%	0.00%	0.00%
STORDEHYXPROTAX	INT	1,050	1	291	113
STORDEHYXPROTAX%	1,455	72.16%	0.07%	19.99%	7.77%
DAWNPROTAX	INT	669	0	0	0
DAWNPROTAX%	669	100.00%	0.00%	0.00%	0.00%
DAWNEASTPROTAX	INT	15,470	0	0	0
DAWNEASTPROTAX%	15,470	100.00%	0.00%	0.00%	0.00%

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STCLAIRPROTAX	INT	1,057	3	0	0
STCLAIRPROTAX%	1,060	99.69%	0.31%	0.00%	0.00%
DISTPROTAX	INT	18,723	0	20,310	0
DISTPROTAX%	39,033	47.97%	0.00%	52.03%	0.00%
INDIR_I_STORX	INT	121,763	0	28,587	14,558
INDIR_I_STORX%	164,908	73.84%	0.00%	17.34%	8.83%
INDIR_II_STORX	INT	7,036	952	4,951	3,772
INDIR_II_STORX%	16,712	42.10%	5.70%	29.63%	22.57%
INDIR_I&II_STORX	INT	0.5797	0.0285	0.2348	0.1570
INDIR_I&II_STORX%	1	57.97%	2.85%	23.48%	15.70%
INDIR_I_STORDEHY	INT	2,991	0	0	0
INDIR_I_STORDEHY%	2,991	100.00%	0.00%	0.00%	0.00%
INDIR_II_STORDEHY	INT	0	126	0	0
INDIR_II_STORDEHY%	126	0.00%	100.00%	0.00%	0.00%
INDIR_I&II_STORDEHY	INT	1	1	0	0
INDIR_I&II_STORDEHY%	1	50.00%	50.00%	0.00%	0.00%
INDIR_I_DAWN	INT	78,458	0	0	0
INDIR_I_DAWN%	78,458	100.00%	0.00%	0.00%	0.00%
INDIR_II_DAWN	INT	7,927	0	0	0
INDIR_II_DAWN%	7,927	100.00%	0.00%	0.00%	0.00%
INDIR_I_DAWNEAST	INT	820,884	0	0	0
INDIR_I_DAWNEAST%	820,884	100.00%	0.00%	0.00%	0.00%
INDIR_II_DAWNEAST	INT	27,910	0	0	0
INDIR_II_DAWNEAST%	27,910	100.00%	0.00%	0.00%	0.00%
INDIR_I_STCLAIR	INT	27,660	0	0	0
INDIR_I_STCLAIR%	27,660	100.00%	0.00%	0.00%	0.00%
INDIR_II_STCLAIR	INT	1,328	449	0	0
INDIR_II_STCLAIR%	1,777	74.72%	25.28%	0.00%	0.00%
INDIR_I&II_STCLAIR	INT	1	0	0	0
INDIR_I&II_STCLAIR%	1	87.36%	12.64%	0.00%	0.00%
INDIR_I_DIST	INT	733,996	0	1,391,621	0
INDIR_I_DIST%	2,125,617	34.53%	0.00%	65.47%	0.00%
INDIR_II_DIST	INT	79,395	0	212,431	0
INDIR_II_DIST%	291,826	27.21%	0.00%	72.79%	0.00%
INDIR_I&II_DIST	INT	0	0	1	0
INDIR_I&II_DIST%	1	30.87%	0.00%	69.13%	0.00%
SALESSUPER	INT	0	0	1	0
SALESSUPER%	1	0.00%	0.00%	100.00%	0.00%

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Classification Factors
(\$000's)

Classification Allocator	Total	First	Second	Third	Fourth
STORDEHYXGO&E	INT	2,089	0	1,411	149
STORDEHYXGO&E%	3,649	57.25%	0.00%	38.68%	4.1%
DAWNEASTGO&E	INT	2,023	0	0	0
DAWNEASTGO&E%	2,023	100.00%	0.00%	0.00%	0.00%
N_DISTMM&RCOM	INT	549,237	0	155,871	0
N_DISTMM&RCOM%	705,109	77.89%	0.00%	22.11%	0.00%
ADREGULATORS	INT	0.56	0	0.44	0
ADREGULATORS%	1	55.79%	0.00%	44.21%	0.00%
N_DISTMAINS&SER	INT	435,548	0	636,565	0
N_DISTMAINS&SER%	1,072,113	40.63%	0.00%	59.37%	0.00%
S_DISTMAINS&SER	INT	625,610	0	1,261,336	0
S_DISTMAINS&SER%	1,886,945	33.15%	0.00%	66.85%	0.00%
N_DIST	INT	625,877	0	761,806	0
N_DIST%	1,387,683	45.10%	0.00%	54.90%	0.00%
PRODCOG	INT	595,159	5,531	72,158	0
PRODCOG%	672,848	88.45%	0.82%	10.72%	0.00%
DTBASEPROD	INT	1,220	1,821	0	0
DTBASEPROD%	3,041	40.12%	59.88%	0.00%	0.00%
DTBASESTORDEHY	INT	1,551	40	0	0
DTBASESTORDEHY%	1,591	97.46%	2.54%	0.00%	0.00%
DTBASESTORX	INT	102,023	176	11,810	2,054
DTBASESTORX%	116,062	87.90%	0.15%	10.18%	1.77%
DTBASEDAWN	INT	61,950	0	0	0
DTBASEDAWN%	61,950	100.00%	0.00%	0.00%	0.00%
DTBASEDAWNEAST	INT	820,653	0	0	0
DTBASEDAWNEAST%	820,653	100.00%	0.00%	0.00%	0.00%
DTBASESTCLAIR	INT	26,616	108	0	0
DTBASESTCLAIR%	26,724	99.60%	0.40%	0.00%	0.00%
DTBASEDIST	INT	441,093	0	1,025,863	0
DTBASEDIST%	1,466,957	30.07%	0.00%	69.93%	0.00%
DTDRWDN-PROD	INT	6	9	0	0
DTDRWDN-PROD%	15	40.12%	59.88%	0.00%	0.00%
DTDRWDN-DEHYDR	INT	104	0	0	0
DTDRWDN-DEHYDR%	104	99.93%	0.07%	0.00%	0.00%
DTDRWDN-STORX	INT	1,244	0	422	46
DTDRWDN-STORX%	1,712	72.66%	0.02%	24.62%	2.70%
DTDRWDN-DAWN	INT	927	0	0	0
DTDRWDN-DAWN%	927	100.00%	0.00%	0.00%	0.00%

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Classification Factors
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Classification Allocator		<u>Total</u>	<u>First</u>	<u>Second</u>	<u>Third</u>	<u>Fourth</u>
DTDRWDN-DAWNEAST	INT		5,525	0	0	0
DTDRWDN-DAWNEAST%		5,525	100.00%	0.00%	0.00%	0.00%
DTDRWDN-OTHRTRAN	INT		1,549	0	0	0
DTDRWDN-OTHRTRAN%		1,549	100.00%	0.00%	0.00%	0.00%
DTDRWDN-STCLAIR	INT		196	0	0	0
DTDRWDN-STCLAIR%		196	99.76%	0.24%	0.00%	0.00%
DTDRWDN-DIST	INT		1,545	0	3,594	0
DTDRWDN-DIST%		5,140	30.07%	0.00%	69.93%	0.00%
S_DISTMM&RCOM	INT		669,073	0	343,693	0
S_DISTMM&RCOM%		1,012,766	66.06%	0.00%	33.94%	0.00%
INDIR_I_PROD	INT		0	0	0	0
INDIR_I_PROD%		0	0.00%	0.00%	0.00%	0.00%
INDIR_II_PROD	INT		6,505	9,710	0	0
INDIR_II_PROD%		16,215	40.12%	59.88%	0.00%	0.00%
INDIR_I&II_PROD	INT		3,252	4,855	0	0
INDIR_I&II_PROD%		8,107	40.12%	59.88%	0.00%	0.00%
N_DISTM&R	INT		16,493	0	78,206	0
N_DISTM&R%		94,699	17.42%	0.00%	82.58%	0.00%
S_CROSSBORE-PL	EXT		0	0	2,042	0
S_CROSSBORE-PL%		2,042	0.00%	0.00%	100.00%	0.00%
S_CROSSBORE-PLAD	EXT		0	0	55	0
S_CROSSBORE-PLAD%		55	0.00%	0.00%	100.00%	0.00%
N_CROSSBORE-PL	EXT		0	0	760	0
N_CROSSBORE-PL%		760	0.00%	0.00%	100.00%	0.00%
N_CROSSBORE-PLAD	EXT		0	0	22	0
N_CROSSBORE-PLAD%		22	0.00%	0.00%	100.00%	0.00%
S_CROSSBORE-OM	EXT		0	0	1,431	0
S_CROSSBORE-OM%		1,431	0.00%	0.00%	100.00%	0.00%
N_CROSSBORE-OM	EXT		0	0	432	0
N_CROSSBORE-OM%		432	0.00%	0.00%	100.00%	0.00%
F24TGENOPS	EXT		876	0	0	0
F24TGENOPS%		876	100.00%	0.00%	0.00%	0.00%
F24TBENEFITS	EXT		171	0	0	0
F24TBENEFITS%		171	100.00%	0.00%	0.00%	0.00%

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0	0	0	0	0	0	0	0	0	0
Land Rights	411	0	0	0	0	0	0	0	0	0	0
Wells and Lines	406/7/8/415	0	0	0	0	0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0	0	0	0	0
Other	419	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	19,220	0	0	0	0	0	0	0	0	0
Land	440	7	0	0	0	0	0	0	0	0	0
Structures & Improvements	442	3,541	0	0	0	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0	0	0	0
Subtotal		22,768	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	3,814	1,007	342	91	0	0	32	0	6	1
Land Rights	451	32,062	11,411	3,886	771	2	396	283	0	80	4
Structures & Improvements	452	48,843	10,274	3,482	939	6	0	343	0	77	6
Wells and Lines	453/4/5	91,465	32,551	11,086	2,199	7	1,129	807	0	228	11
Measuring and Regulating	457	55,855	10,785	3,656	972	5	0	361	0	81	6
Base Pressure Gas	458	35,204	12,521	4,274	594	1	869	240	0	110	1
Compressor Equipment	456	240,038	54,729	18,559	4,980	30	0	1,794	0	385	30
Other	459	9,708	2,637	896	231	1	0	80	0	14	2
Subtotal		516,990	135,915	46,182	10,776	52	2,394	3,939	1	982	60
D. TRANSMISSION											
Land	460	25,014	3,149	1,059	334	5	0	128	0	42	1
Land Rights	461	37,894	4,927	1,658	528	8	0	198	0	64	2
Mains	465	1,085,689	149,340	50,242	16,021	249	0	5,985	0	1,944	59
Compressor Equipment	466	360,329	25,142	8,459	2,557	31	0	1,082	0	373	11
Measuring and Regulating	467	164,771	48,266	16,238	5,270	88	0	1,881	0	598	18
Structures & Improvements	462	53,924	6,450	2,170	683	10	0	263	0	87	3
Other	469	0	0	0	0	0	0	0	0	0	0
Subtotal		1,727,621	237,274	79,826	25,393	391	0	9,537	0	3,108	95
E. DISTRIBUTION (Southern Ontario)											
Land	470	7,779	5,462	1,065	291	5	399	70	1	0	0
Land Rights	471	7,538	5,293	1,032	282	5	387	68	1	0	0
Mains	475.1	969,303	685,811	130,088	35,523	651	48,633	8,569	145	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463	25,305	8,513	2,403	45	3,309	516	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	131,514	92,343	17,998	4,925	90	6,745	1,180	19	0	0
Services	473	917,642	858,277	20,239	2,493	22	2,704	3,081	390	0	1
Meters	478	225,002	199,000	10,995	2,286	34	2,511	978	150	174	26
Regulators	474.1	74,531	65,918	3,642	757	11	832	324	50	58	9
Customer Stations	474.2	70,522	62,372	3,446	716	11	787	307	47	55	8
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		2,447,295	1,999,780	197,017	49,677	875	66,306	15,091	803	286	44

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Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0	0	0	0	0	0	0	0	0	0
Land Rights	411	0	0	0	0	0	0	0	0	0	0
Wells and Lines	406/7/8/415	0	0	0	0	0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0	0	0	0	0
Other	419	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	19,220	0	0	0	0	0	0	0	0	0
Land	440	7	0	0	0	0	0	0	0	0	0
Structures & Improvements	442	3,541	0	0	0	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0	0	0	0
Subtotal		22,768	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	3,814	528	0	98	208	15	0	982	0	3
Land Rights	451	32,062	4,684	3	1,062	3,599	13	60	396	2	4
Structures & Improvements	452	48,843	5,275	0	1,016	1,842	169	0	20,253	0	35
Wells and Lines	453/4/5	91,465	13,363	8	3,029	10,267	38	170	1,131	6	12
Measuring and Regulating	457	55,855	5,201	0	1,085	1,999	41	0	25,852	0	9
Base Pressure Gas	458	35,204	3,984	6	1,106	4,924	29	131	870	4	9
Compressor Equipment	456	240,038	28,527	0	5,370	10,363	938	0	86,910	0	196
Other	459	9,708	1,326	0	258	627	2,302	0	0	0	0
Subtotal		516,990	62,888	17	13,025	33,830	3,545	360	136,395	12	268
D. TRANSMISSION											
Land	460	25,014	2,155	0	294	0	89	0	16,710	26	19
Land Rights	461	37,894	3,549	0	449	0	204	0	24,778	0	43
Mains	465	1,085,689	108,154	0	13,564	0	5,684	0	691,756	21	1,187
Compressor Equipment	466	360,329	12,840	0	2,621	0	723	0	289,008	0	151
Measuring and Regulating	467	164,771	38,597	0	4,148	0	1,187	0	44,771	752	274
Structures & Improvements	462	53,924	4,331	0	607	0	179	0	36,892	0	37
Other	469	0	0	0	0	0	0	0	0	0	0
Subtotal		1,727,621	169,626	0	21,683	0	8,066	0	1,103,914	799	1,711
E. DISTRIBUTION (Southern Ontario)											
Land	470	7,779	372	114	0	0	0	0	0	0	0
Land Rights	471	7,538	360	110	0	0	0	0	0	0	0
Mains	475.1	969,303	45,876	14,007	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463	2,541	832	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	131,514	6,287	1,927	0	0	0	0	0	0	0
Services	473	917,642	24,991	5,444	0	0	0	0	0	0	0
Meters	478	225,002	6,594	1,577	678	0	0	0	0	0	0
Regulators	474.1	74,531	2,184	522	225	0	0	0	0	0	0
Customer Stations	474.2	70,522	2,067	494	212	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		2,447,295	91,272	25,029	1,115	0	0	0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE							
A. PRODUCTION AND GATHERING							
Land	410	0	0	0	0	0	0
Land Rights	411	0	0	0	0	0	0
Wells and Lines	406/7/8/415	0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0
Other	419	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	19,220	14,351	3,799	1,000	70	0
Land	440	7	5	1	0	0	0
Structures & Improvements	442	3,541	2,644	700	184	13	0
Other	444	0	0	0	0	0	0
Subtotal		22,768	17,001	4,500	1,185	83	0
C. UNDERGROUND STORAGE							
Land	450	3,814	374	99	26	2	0
Land Rights	451	32,062	4,036	1,069	282	20	0
Structures & Improvements	452	48,843	3,828	1,013	267	19	0
Wells and Lines	453/4/5	91,465	11,514	3,049	804	56	0
Measuring and Regulating	457	55,855	4,331	1,147	302	21	0
Base Pressure Gas	458	35,204	4,127	1,094	289	20	0
Compressor Equipment	456	240,038	20,331	5,382	1,417	99	0
Other	459	9,708	996	264	69	5	0
Subtotal		516,990	49,538	13,117	3,454	240	0
D. TRANSMISSION							
Land	460	25,014	748	198	52	4	0
Land Rights	461	37,894	1,109	294	77	5	0
Mains	465	1,085,689	30,974	8,199	2,158	150	0
Compressor Equipment	466	360,329	12,941	3,426	902	63	0
Measuring and Regulating	467	164,771	2,005	531	140	10	0
Structures & Improvements	462	53,924	1,652	437	115	8	0
Other	469	0	0	0	0	0	0
Subtotal		1,727,621	49,429	13,085	3,444	240	0
E. DISTRIBUTION (Southern Ontario)							
Land	470	7,779	0	0	0	0	0
Land Rights	471	7,538	0	0	0	0	0
Mains	475.1	969,303	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0	0	0	0	0	0
Structures & Improvements	472	131,514	0	0	0	0	0
Services	473	917,642	0	0	0	0	0
Meters	478	225,002	0	0	0	0	0
Regulators	474.1	74,531	0	0	0	0	0
Customer Stations	474.2	70,522	0	0	0	0	0
Other	479	0	0	0	0	0	0
Subtotal		2,447,295	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
F. DISTRIBUTION (Northern Ontario)											
Land	470	4,090	0	0	0	0	0	0	0	0	0
Land Rights	471	9,429	0	0	0	0	0	0	0	0	0
Mains- Grid	475.1	381,481	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	164,912	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	45,027	0	0	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	63,698	0	0	0	0	0	0	0	0	0
Services	473	480,693	0	0	0	0	0	0	0	0	0
Meters	478	65,139	0	0	0	0	0	0	0	0	0
Regulators	474.1	29,560	0	0	0	0	0	0	0	0	0
Customer Stations	474.2	29,965	0	0	0	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		1,387,683	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	7,677	3,794	456	118	2	159	33	1	1	0
H. GENERAL PLANT											
Land	480	621	275	32	9	1	8	3	0	0	0
Structures & Improvements	482	44,553	19,706	2,302	672	39	586	182	8	31	4
Furniture and Equipment	483	112,277	49,659	5,800	1,694	99	1,476	457	21	77	9
Transportation Equipment	484	42,644	18,861	2,203	644	37	560	174	8	29	3
Construction Equipment	485/6	48,629	21,508	2,512	734	43	639	198	9	33	4
Communication Equipment	488	15,506	7,676	695	197	9	170	50	0	10	0
Rental Equip. on Customer Premise	487	0	0	0	0	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0	0	0	0	0
Other	489	0	0	0	0	0	0	0	0	0	0
Subtotal		264,229	117,684	13,544	3,950	227	3,438	1,064	46	181	20
TOTAL GROSS PLANT IN SERVICE											
		6,374,263	2,494,447	337,026	89,915	1,547	72,298	29,664	851	4,558	219
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0	0	0	0	0	0	0	0	0	0
Land Rights	411	0	0	0	0	0	0	0	0	0	0
Wells and Lines	406/7/8/415	0	0	0	0	0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0	0	0	0	0
Other	419	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	9,353	0	0	0	0	0	0	0	0	0
Land	440	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	442	1,868	0	0	0	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0	0	0	0
Subtotal		11,221	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0	0	0	0	0	0	0	0	0	0
Land Rights	451	13,029	4,637	1,579	313	1	161	115	0	33	2
Structures & Improvements	452	21,565	4,228	1,432	387	2	0	144	0	34	2
Wells and Lines	453/4/5	47,652	16,959	5,776	1,146	3	588	420	0	119	6
Measuring and Regulating	457	33,897	6,741	2,286	607	3	0	225	0	51	4
Base Pressure Gas	458	0	0	0	0	0	0	0	0	0	0
Compressor Equipment	456	110,499	25,301	8,580	2,300	14	0	829	0	178	14
Other	459	5,529	1,574	535	138	1	0	48	0	8	1
Subtotal		232,171	59,439	20,187	4,891	24	749	1,781	0	422	28

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(\$000's)

Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)											
Land	470	4,090	0	0	0	0	0	0	0	0	0
Land Rights	471	9,429	0	0	0	0	0	0	0	0	0
Mains- Grid	475.1	381,481	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	164,912	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	45,027	0	0	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	63,698	0	0	0	0	0	0	0	0	0
Services	473	480,693	0	0	0	0	0	0	0	0	0
Meters	478	65,139	0	0	0	0	0	0	0	0	0
Regulators	474.1	29,560	0	0	0	0	0	0	0	0	0
Customer Stations	474.2	29,965	0	0	0	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		1,387,683	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	7,677	192	54	2	0	0	0	0	0	0
H. GENERAL PLANT											
Land	480	621	28	3	3	3	1	1	92	0	0
Structures & Improvements	482	44,553	2,010	211	218	193	38	40	6,603	6	8
Furniture and Equipment	483	112,277	5,065	531	549	486	95	101	16,641	14	21
Transportation Equipment	484	42,644	1,924	202	208	184	36	39	6,320	5	8
Construction Equipment	485/6	48,629	2,194	230	238	210	41	44	7,207	6	9
Communication Equipment	488	15,506	604	40	74	79	15	0	2,291	2	3
Rental Equip. on Customer Premise	487	0	0	0	0	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0	0	0	0	0
Other	489	0	0	0	0	0	0	0	0	0	0
Subtotal		264,229	11,823	1,216	1,289	1,154	226	225	39,155	33	49
TOTAL GROSS PLANT IN SERVICE											
		6,374,263	335,801	26,316	37,114	34,984	11,837	585	1,279,464	844	2,028
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0	0	0	0	0	0	0	0	0	0
Land Rights	411	0	0	0	0	0	0	0	0	0	0
Wells and Lines	406/7/8/415	0	0	0	0	0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0	0	0	0	0
Other	419	0	0	0	0	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	9,353	0	0	0	0	0	0	0	0	0
Land	440	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	442	1,868	0	0	0	0	0	0	0	0	0
Other	444	0	0	0	0	0	0	0	0	0	0
Subtotal		11,221	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0	0	0	0	0	0	0	0	0	0
Land Rights	451	13,029	1,904	1	432	1,462	5	24	161	1	2
Structures & Improvements	452	21,565	2,126	0	422	721	61	0	9,872	0	13
Wells and Lines	453/4/5	47,652	6,962	4	1,578	5,349	20	88	589	3	6
Measuring and Regulating	457	33,897	3,232	0	679	1,259	17	0	15,202	0	4
Base Pressure Gas	458	0	0	0	0	0	0	0	0	0	0
Compressor Equipment	456	110,499	13,152	0	2,484	4,802	418	0	39,753	0	87
Other	459	5,529	791	0	154	374	1,109	0	0	0	0
Subtotal		232,171	28,167	5	5,749	13,968	1,631	113	65,578	4	112

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)							
Land	470	4,090	2,428	505	533	484	139
Land Rights	471	9,429	5,597	1,165	1,229	1,116	321
Mains- Grid	475.1	381,481	324,598	56,883	0	0	0
Mains- Joint	475.2	164,912	61,477	19,780	34,287	41,729	7,639
Mains- Sole	475.3	45,027	0	0	25,475	10,816	8,736
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218	32,514	10,461	18,134	22,070	4,040
Measuring and Regulating Eq. - Sole	477.2	26,471	0	0	13,995	8,858	3,618
Structures & Improvements	472	63,698	37,814	7,871	8,301	7,541	2,171
Services	473	480,693	465,374	9,557	2,538	728	2,497
Meters	478	65,139	53,944	6,166	2,215	635	2,179
Regulators	474.1	29,560	19,097	2,468	3,187	3,918	890
Customer Stations	474.2	29,965	0	6,223	10,456	2,999	10,287
Other	479	0	0	0	0	0	0
Subtotal		1,387,683	1,002,843	121,078	120,349	100,896	42,517
G. INTANGIBLE PLANT							
	401/402	7,677	1,944	286	290	248	96
H. GENERAL PLANT							
Land	480	621	120	15	13	10	5
Structures & Improvements	482	44,553	8,593	1,061	954	730	361
Furniture and Equipment	483	112,277	21,654	2,674	2,405	1,840	909
Transportation Equipment	484	42,644	8,224	1,015	914	699	345
Construction Equipment	485/6	48,629	9,379	1,158	1,042	797	394
Communication Equipment	488	15,506	2,691	308	282	236	75
Rental Equip. on Customer Premise	487	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0
Other	489	0	0	0	0	0	0
Subtotal		264,229	50,660	6,231	5,610	4,313	2,089
TOTAL GROSS PLANT IN SERVICE		6,374,263	1,171,416	158,296	134,332	106,020	44,703
II. ACCUMULATED DEPRECIATION							
A. PRODUCTION AND GATHERING							
Land	410	0	0	0	0	0	0
Land Rights	411	0	0	0	0	0	0
Wells and Lines	406/7/8/415	0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0	0	0	0	0	0
Other	419	0	0	0	0	0	0
Subtotal		0	0	0	0	0	0
B. LOCAL STORAGE							
Gas Holders Storage and Equipment	443	9,353	6,984	1,849	487	34	0
Land	440	0	0	0	0	0	0
Structures & Improvements	442	1,868	1,395	369	97	7	0
Other	444	0	0	0	0	0	0
Subtotal		11,221	8,379	2,218	584	41	0
C. UNDERGROUND STORAGE							
Land	450	0	0	0	0	0	0
Land Rights	451	13,029	1,640	434	114	8	0
Structures & Improvements	452	21,565	1,584	419	110	8	0
Wells and Lines	453/4/5	47,652	5,999	1,589	419	29	0
Measuring and Regulating	457	33,897	2,679	709	187	13	0
Base Pressure Gas	458	0	0	0	0	0	0
Compressor Equipment	456	110,499	9,398	2,488	655	46	0
Other	459	5,529	595	157	41	3	0
Subtotal		232,171	21,894	5,797	1,526	106	0

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
D. TRANSMISSION											
Land	460	0	0	0	0	0	0	0	0	0	0
Land Rights	461	10,642	1,704	573	185	3	0	67	0	21	1
Mains	465	448,479	57,791	19,443	6,243	99	0	2,297	0	739	23
Compressor Equipment	466	126,565	8,948	3,010	924	12	0	378	0	128	4
Measuring and Regulating	467	60,907	20,438	6,876	2,253	39	0	786	0	246	7
Structures & Improvements	462	26,465	2,824	950	297	4	0	116	0	39	1
Other	469	0	0	0	0	0	0	0	0	0	0
Subtotal		673,058	91,704	30,852	9,903	158	0	3,645	0	1,174	36
E. DISTRIBUTION (Southern Ontario)											
Land	470	0	0	0	0	0	0	0	0	0	0
Land Rights	471	1,429	1,004	196	54	1	73	13	0	0	0
Mains	475.1	478,374	338,190	64,323	17,566	322	24,050	4,237	72	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804	8,619	2,900	819	15	1,127	176	0	0	0
Structures & Improvements	472	39,088	27,446	5,349	1,464	27	2,005	351	6	0	0
Services	473	400,003	374,126	8,822	1,086	10	1,179	1,343	170	0	0
Meters	478	70,459	62,316	3,443	716	11	786	306	47	54	8
Regulators	474.1	40,772	36,060	1,992	414	6	455	177	27	32	5
Customer Stations	474.2	27,688	24,488	1,353	281	4	309	120	18	21	3
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		1,072,617	872,249	88,378	22,400	396	29,984	6,723	340	107	16
F. DISTRIBUTION (Northern Ontario)											
Land	470	0	0	0	0	0	0	0	0	0	0
Land Rights	471	3,076	0	0	0	0	0	0	0	0	0
Mains - Grid	475.1	206,037	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	89,069	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	24,319	0	0	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	17,445	0	0	0	0	0	0	0	0	0
Services	473	203,174	0	0	0	0	0	0	0	0	0
Meters	478	18,293	0	0	0	0	0	0	0	0	0
Regulators	474.1	17,512	0	0	0	0	0	0	0	0	0
Customer Stations	474.2	12,028	0	0	0	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		636,745	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	6,192	3,060	368	96	2	129	27	1	0	0
H. GENERAL PLANT											
Land	480	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	482	12,412	5,490	641	187	11	163	51	2	9	1
Furniture and Equipment	483	69,228	30,619	3,576	1,045	61	910	282	13	48	5
Transportation Equipment	484	14,032	6,206	725	212	12	184	57	3	10	1
Construction Equipment	485/6	18,082	7,998	934	273	16	238	74	3	12	1
Communication Equipment	488	7,917	3,919	355	101	4	87	26	0	5	0
Rental Equip. on Customer Premise	487	0	0	0	0	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0	0	0	0	0
Other	489	0	0	0	0	0	0	0	0	0	0
Subtotal		121,670	54,231	6,231	1,817	104	1,582	489	21	83	9
TOTAL ACCUMULATED DEPRECIATION		2,753,674	1,080,682	146,017	39,106	683	32,443	12,665	363	1,786	90

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Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION											
Land	460	0	0	0	0	0	0	0	0	0	0
Land Rights	461	10,642	1,329	0	149	0	86	0	6,138	0	18
Mains	465	448,479	43,406	0	5,159	0	3,239	0	291,855	7	676
Compressor Equipment	466	126,565	5,089	0	902	0	469	0	100,572	0	98
Measuring and Regulating	467	60,907	17,141	0	1,708	0	751	0	9,595	323	168
Structures & Improvements	462	26,465	1,804	0	272	0	72	0	18,936	0	15
Other	469	0	0	0	0	0	0	0	0	0	0
Subtotal		673,058	68,768	0	8,189	0	4,617	0	427,097	331	975
E. DISTRIBUTION (Southern Ontario)											
Land	470	0	0	0	0	0	0	0	0	0	0
Land Rights	471	1,429	68	21	0	0	0	0	0	0	0
Mains	475.1	478,374	22,686	6,927	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804	865	283	0	0	0	0	0	0	0
Structures & Improvements	472	39,088	1,869	573	0	0	0	0	0	0	0
Services	473	400,003	10,894	2,373	0	0	0	0	0	0	0
Meters	478	70,459	2,065	494	212	0	0	0	0	0	0
Regulators	474.1	40,772	1,195	286	123	0	0	0	0	0	0
Customer Stations	474.2	27,688	811	194	83	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		1,072,617	40,453	11,151	419	0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0	0	0	0	0	0	0	0	0	0
Land Rights	471	3,076	0	0	0	0	0	0	0	0	0
Mains - Grid	475.1	206,037	0	0	0	0	0	0	0	0	0
Mains- Joint	475.2	89,069	0	0	0	0	0	0	0	0	0
Mains- Sole	475.3	24,319	0	0	0	0	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130	0	0	0	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662	0	0	0	0	0	0	0	0	0
Structures & Improvements	472	17,445	0	0	0	0	0	0	0	0	0
Services	473	203,174	0	0	0	0	0	0	0	0	0
Meters	478	18,293	0	0	0	0	0	0	0	0	0
Regulators	474.1	17,512	0	0	0	0	0	0	0	0	0
Customer Stations	474.2	12,028	0	0	0	0	0	0	0	0	0
Other	479	0	0	0	0	0	0	0	0	0	0
Subtotal		636,745	0	0	0	0	0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	6,192	155	44	2	0	0	0	0	0	0
H. GENERAL PLANT											
Land	480	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	482	12,412	560	59	61	54	11	11	1,840	2	2
Furniture and Equipment	483	69,228	3,123	328	338	299	59	63	10,260	9	13
Transportation Equipment	484	14,032	633	66	69	61	12	13	2,080	2	3
Construction Equipment	485/6	18,082	816	86	88	78	15	16	2,680	2	3
Communication Equipment	488	7,917	308	20	38	40	8	0	1,170	1	2
Rental Equip. on Customer Premise	487	0	0	0	0	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0	0	0	0	0
Other	489	0	0	0	0	0	0	0	0	0	0
Subtotal		121,670	5,439	558	594	532	104	103	18,029	15	23
TOTAL ACCUMULATED DEPRECIATION		2,753,674	142,983	11,758	14,951	14,500	6,352	216	510,703	349	1,109

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION							
Land	460	0	0	0	0	0	0
Land Rights	461	10,642	275	73	19	1	0
Mains	465	448,479	13,068	3,459	911	63	0
Compressor Equipment	466	126,565	4,503	1,192	314	22	0
Measuring and Regulating	467	60,907	430	114	30	2	0
Structures & Improvements	462	26,465	848	224	59	4	0
Other	469	0	0	0	0	0	0
Subtotal		673,058	19,124	5,062	1,333	93	0
E. DISTRIBUTION (Southern Ontario)							
Land	470	0	0	0	0	0	0
Land Rights	471	1,429	0	0	0	0	0
Mains	475.1	478,374	0	0	0	0	0
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804	0	0	0	0	0
Structures & Improvements	472	39,088	0	0	0	0	0
Services	473	400,003	0	0	0	0	0
Meters	478	70,459	0	0	0	0	0
Regulators	474.1	40,772	0	0	0	0	0
Customer Stations	474.2	27,688	0	0	0	0	0
Other	479	0	0	0	0	0	0
Subtotal		1,072,617	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)							
Land	470	0	0	0	0	0	0
Land Rights	471	3,076	1,826	380	401	364	105
Mains - Grid	475.1	206,037	175,259	30,778	0	0	0
Mains- Joint	475.2	89,069	33,204	10,683	18,518	22,538	4,126
Mains- Sole	475.3	24,319	0	0	13,759	5,842	4,718
Compressor Equipment	476	0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130	13,096	4,214	7,304	8,889	1,627
Measuring and Regulating Eq. - Sole	477.2	10,662	0	0	5,637	3,568	1,457
Structures & Improvements	472	17,445	10,356	2,156	2,273	2,065	595
Services	473	203,174	196,699	4,039	1,073	308	1,055
Meters	478	18,293	15,149	1,732	622	178	612
Regulators	474.1	17,512	11,313	1,462	1,888	2,321	527
Customer Stations	474.2	12,028	0	2,498	4,197	1,204	4,129
Other	479	0	0	0	0	0	0
Subtotal		636,745	456,903	57,941	55,672	47,278	18,952
G. INTANGIBLE PLANT							
	401/402	6,192	1,568	231	234	200	78
H. GENERAL PLANT							
Land	480	0	0	0	0	0	0
Structures & Improvements	482	12,412	2,394	296	266	203	101
Furniture and Equipment	483	69,228	13,352	1,648	1,483	1,135	561
Transportation Equipment	484	14,032	2,706	334	301	230	114
Construction Equipment	485/6	18,082	3,487	431	387	296	146
Communication Equipment	488	7,917	1,374	157	144	121	38
Rental Equip. on Customer Premise	487	0	0	0	0	0	0
Capital Leases		0	0	0	0	0	0
Other	489	0	0	0	0	0	0
Subtotal		121,670	23,313	2,866	2,581	1,985	960
TOTAL ACCUMULATED DEPRECIATION		2,753,674	531,180	74,115	61,929	49,703	19,989

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
III. WORKING CAPITAL											
O&M Working Capital		18,819	9,515	970	367	42	333	89	6	13	3
Gas Purchase Working Capital		1,188	677	112	5	0	4	0	0	0	0
Gas in Storage		147,539	68,057	23,220	3,176	8	4,631	1,281	2	589	6
Linepack		9,452	1,323	445	138	2	55	44	0	11	0
Balancing Gas		72,963	37,191	12,709	1,812	1	2,668	732	0	338	4
Inventory of Stores and Spare Equipment		29,618	13,116	2,083	566	9	528	172	4	22	1
ABC Receivable/Payables		(44,901)	(32,874)	(406)	0	0	0	0	0	0	0
Prepaid and Deferred Expense		4,955	2,194	348	95	2	88	29	1	4	0
Customer Deposits		(48,995)	(30,282)	(3,933)	(1,032)	(19)	(1,392)	(279)	(11)	(4)	(1)
Other		0	0	0	0	0	0	0	0	0	0
Subtotal		190,638	68,917	35,548	5,127	45	6,916	2,068	2	972	13
IV. ACCUMULATED DEFERRED TAXES											
		(69,686)	(27,439)	(4,577)	(1,236)	(18)	(681)	(430)	(8)	(89)	(4)
TOTAL RATE BASE											
		3,741,542	1,455,243	221,979	54,699	891	46,090	18,636	482	3,655	138
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		291,851	113,513	17,315	4,267	69	3,595	1,454	38	285	11
Income Taxes		39,752	15,462	2,359	581	9	490	198	5	39	1
Capital Taxes		0	0	0	0	0	0	0	0	0	0
Property Tax		64,022	24,207	4,172	1,174	20	985	357	6	52	2
Subtotal		395,625	153,183	23,846	6,022	99	5,070	2,009	49	376	14
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(15,169)	(5,973)	(996)	(269)	(4)	(148)	(94)	(2)	(19)	(1)
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0	0	0	0	0	0	0	0	0	0
Local Storage Plant		734	0	0	0	0	0	0	0	0	0
Underground Storage Plant		12,977	3,178	1,080	254	1	55	93	0	23	1
Transmission Plant		39,240	5,335	1,795	570	9	0	215	0	70	2
Distribution Plant (Southern Ontario)		67,418	55,342	5,310	1,330	23	1,765	409	24	11	2
Distribution Plant (Northern Ontario)		40,896	0	0	0	0	0	0	0	0	0
Intangible Plant		185	91	11	3	0	4	1	0	0	0
General Plant		35,017	15,542	1,802	526	30	458	142	6	24	3
Subtotal		196,467	79,489	9,998	2,683	64	2,282	859	30	128	8
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		112,474	0	0	0	0	0	0	0	0	0
Load Balancing		0	0	0	0	0	0	0	0	0	0
Other Supplies - UFG		22,151	2,520	838	333	15	450	125	4	53	0
FT Transportation Demand		72,141	0	0	0	0	0	0	0	0	0
FT Transportation Commodity		2,778	0	0	0	0	0	0	0	0	0
FT Transportation Fuel		2,753	0	0	0	0	0	0	0	0	0
Other Transportation		972	212	71	32	1	0	4	0	0	0
Sales Service Landed Supply Cost		482,685	409,290	67,676	3,106	42	2,563	0	0	0	9
Winter Peaking Service		0	0	0	0	0	0	0	0	0	0
Diversions		18	0	0	0	0	0	0	0	0	0
3rd Party Storage and STS		11,136	88	30	4	0	6	2	0	1	0
TOTAL COST OF GAS EXPENSE		707,107	412,111	68,616	3,475	58	3,019	131	4	54	9

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Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL											
O&M Working Capital		18,819	839	98	73	75	10	23	1,476	2	2
Gas Purchase Working Capital		1,188	0	0	0	0	0	0	0	0	0
Gas in Storage		147,539	1,859	52	274	3,060	251	1,125	7,493	38	79
Linepack		9,452	755	14	79	0	78	0	5,501	2	16
Balancing Gas		72,963	0	0	0	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		29,618	1,731	172	175	131	36	2	6,440	4	8
ABC Receivable/Payables		(44,901)	0	0	0	0	0	0	0	0	0
Prepaid and Deferred Expense		4,955	290	29	29	22	6	0	1,077	1	1
Customer Deposits		(48,995)	(1,597)	(459)	(16)	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0
Subtotal		190,638	3,877	(95)	615	3,287	382	1,151	21,987	46	107
IV. ACCUMULATED DEFERRED TAXES											
		(69,686)	(5,646)	(238)	(766)	(825)	(136)	(10)	(24,615)	(15)	(29)
TOTAL RATE BASE											
		3,741,542	191,050	14,225	22,011	22,947	5,731	1,510	766,132	525	996
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		291,851	14,902	1,110	1,717	1,790	447	118	59,761	41	78
Income Taxes		39,752	2,030	151	234	244	48	16	8,150	6	11
Capital Taxes		0	0	0	0	0	0	0	0	0	0
Property Tax		64,022	4,239	316	388	134	158	5	13,475	1	33
Subtotal		395,625	21,172	1,577	2,339	2,168	653	138	81,385	48	121
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(15,169)	(1,229)	(52)	(167)	(179)	(30)	(2)	(5,358)	(3)	(6)
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0	0	0	0	0	0	0	0	0	0
Local Storage Plant		734	0	0	0	0	0	0	0	0	0
Underground Storage Plant		12,977	1,476	0	305	775	493	8	3,673	0	7
Transmission Plant		39,240	3,791	0	489	0	176	0	25,220	18	37
Distribution Plant (Southern Ontario)		67,418	2,483	677	42	0	0	0	0	0	0
Distribution Plant (Northern Ontario)		40,896	0	0	0	0	0	0	0	0	0
Intangible Plant		185	5	1	0	0	0	0	0	0	0
General Plant		35,017	1,573	163	171	152	30	31	5,189	4	6
Subtotal		196,467	9,327	842	1,007	927	699	39	34,083	22	51
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		112,474	0	0	0	0	0	0	0	0	0
Load Balancing		0	0	0	0	0	0	0	0	0	0
Other Supplies - UFG		22,151	2,845	120	227	599	552	2,469	9,894	83	173
FT Transportation Demand		72,141	0	0	0	0	0	0	0	0	0
FT Transportation Commodity		2,778	0	0	0	0	0	0	0	0	0
FT Transportation Fuel		2,753	0	0	0	0	0	0	0	0	0
Other Transportation		972	476	0	0	0	145	0	0	0	30
Sales Service Landed Supply Cost		482,685	0	0	0	0	0	0	0	0	0
Winter Peaking Service		0	0	0	0	0	0	0	0	0	0
Diversions		18	0	0	0	0	0	0	0	0	0
3rd Party Storage and STS		11,136	29	0	8	35	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		707,107	3,350	120	235	634	696	2,469	9,894	83	204

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL							
O&M Working Capital		18,819	3,699	369	368	304	142
Gas Purchase Working Capital		1,188	280	77	15	0	17
Gas in Storage		147,539	24,134	6,399	1,690	117	0
Linepack		9,452	509	142	143	157	35
Balancing Gas		72,963	13,074	3,461	911	63	0
Inventory of Stores and Spare Equipment		29,618	3,935	263	117	26	79
ABC Receivable/Payables		(44,901)	(11,500)	(121)	0	0	0
Prepaid and Deferred Expense		4,955	658	44	20	4	13
Customer Deposits		(48,995)	(9,150)	(333)	(215)	(62)	(211)
Other		0	0	0	0	0	0
Subtotal		190,638	25,640	10,301	3,049	610	74
IV. ACCUMULATED DEFERRED TAXES							
		(69,686)	(2,183)	(578)	(152)	(11)	0
TOTAL RATE BASE							
		3,741,542	663,693	93,905	75,299	56,916	24,788
V. RETURN AND TAXES							
Percent Return on Rate Base		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		291,851	51,770	7,325	5,874	4,440	1,934
Income Taxes		39,752	7,052	998	800	605	263
Capital Taxes		0	0	0	0	0	0
Property Tax		64,022	12,090	1,827	204	126	50
Subtotal		395,625	70,912	10,150	6,877	5,170	2,247
VI. ACCUMULATED DEFERRED TAX DRAWDOWN							
		(15,169)	(475)	(126)	(33)	(2)	0
VII. DEPRECIATION EXPENSE							
Production & Gathering Plant		0	0	0	0	0	0
Local Storage Plant		734	548	145	38	3	0
Underground Storage Plant		12,977	1,160	307	81	6	0
Transmission Plant		39,240	1,129	299	79	5	0
Distribution Plant (Southern Ontario)		67,418	0	0	0	0	0
Distribution Plant (Northern Ontario)		40,896	29,444	3,714	3,424	3,093	1,221
Intangible Plant		185	47	7	7	6	2
General Plant		35,017	6,734	830	747	573	280
Subtotal		196,467	39,062	5,301	4,376	3,686	1,504
VIII. OPERATING EXPENSES							
A. COST OF GAS AND PRODUCTION							
Firm Supply Commodity		112,474	84,340	20,479	1,833	0	5,821
Load Balancing		0	0	0	0	0	0
Other Supplies - UFG		22,151	592	189	67	2	0
FT Transportation Demand		72,141	47,700	16,646	5,834	0	1,961
FT Transportation Commodity		2,778	1,750	645	249	0	133
FT Transportation Fuel		2,753	2,086	507	45	0	115
Other Transportation		972	0	0	0	0	0
Sales Service Landed Supply Cost		482,685	0	0	0	0	0
Winter Peaking Service		0	0	0	0	0	0
Diversions		18	12	4	1	0	0
3rd Party Storage and STS		11,136	8,140	2,172	582	39	0
TOTAL COST OF GAS EXPENSE		707,107	144,620	40,642	8,612	41	8,031

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
B. LOCAL STORAGE											
i. Operating											
Supervision	640	1,231	0	0	0	0	0	0	0	0	0
Gas Holders	644	0	0	0	0	0	0	0	0	0	0
Other	649	34	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision	840	0	0	0	0	0	0	0	0	0	0
Gas Holders	844	0	0	0	0	0	0	0	0	0	0
Other	849	255	0	0	0	0	0	0	0	0	0
Subtotal		1,520	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0	0	0	0	0	0	0	0	0	0
Wells	653	218	77	26	5	0	3	2	0	1	0
Lines	655	21	7	3	1	0	0	0	0	0	0
Compressor	656	2,366	358	121	35	0	0	13	0	3	0
Compressor Fuel		13,458	1,032	345	140	6	178	53	2	23	0
Measuring & Regulating	657	187	25	8	2	0	0	1	0	0	0
Dehydration	658	91	34	11	4	0	6	2	0	1	0
Rents	652	2,074	738	251	50	0	26	18	0	5	0
Joint Venture		0	0	0	0	0	0	0	0	0	0
Other	659	808	287	98	19	0	10	7	0	2	0
ii. Maintenance											
Supervision	850	0	0	0	0	0	0	0	0	0	0
Wells	853	1,786	635	216	43	0	22	16	0	4	0
Lines	855	124	44	15	3	0	2	1	0	0	0
Compressor	856	2,698	362	121	42	1	33	17	0	7	0
Measuring & Regulating	857	353	46	16	4	0	0	2	0	0	0
Dehydration	858	16	6	2	1	0	1	0	0	0	0
Other	859	132	47	16	3	0	2	1	0	0	0
Subtotal		24,330	3,699	1,250	352	8	282	133	2	47	1
D. TRANSMISSION											
i. Operating											
Supervision	660	0	0	0	0	0	0	0	0	0	0
Lines	665	521	106	36	13	0	0	3	0	1	0
Compressor	666	1,950	176	59	18	0	0	7	0	3	0
Compressor Fuel		16,968	207	74	34	1	24	14	0	7	0
Measuring & Regulating Stations	667	4,899	1,986	668	216	4	0	78	0	25	1
Other	669	0	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision	860	0	0	0	0	0	0	0	0	0	0
Lines	865	582	126	42	14	0	0	5	0	2	0
Compressor	866	6,654	594	200	61	1	0	25	0	9	0
Measuring & Regulating Stations	867	591	69	23	8	0	0	2	0	1	0
Other	869	0	0	0	0	0	0	0	0	0	0
Subtotal		32,165	3,264	1,102	363	6	24	135	0	46	1

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Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE											
i. Operating											
Supervision	640	1,231	0	0	0	0	0	0	0	0	0
Gas Holders	644	0	0	0	0	0	0	0	0	0	0
Other	649	34	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision	840	0	0	0	0	0	0	0	0	0	0
Gas Holders	844	0	0	0	0	0	0	0	0	0	0
Other	849	255	0	0	0	0	0	0	0	0	0
Subtotal		1,520	0	0	0	0	0	0	0	0	0
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0	0	0	0	0	0	0	0	0	0
Wells	653	218	32	0	7	24	0	0	3	0	0
Lines	655	21	3	0	1	2	0	0	0	0	0
Compressor	656	2,366	216	0	34	41	22	0	1,350	0	5
Compressor Fuel		13,458	506	16	92	1,334	299	1,438	6,097	0	62
Measuring & Regulating	657	187	12	0	2	4	0	0	117	0	0
Dehydration	658	91	5	0	2	11	0	0	0	0	0
Rents	652	2,074	303	0	69	233	1	4	26	0	0
Joint Venture		0	0	0	0	0	0	0	0	0	0
Other	659	808	118	0	27	91	0	1	10	0	0
ii. Maintenance											
Supervision	850	0	0	0	0	0	0	0	0	0	0
Wells	853	1,786	261	0	59	200	1	3	22	0	0
Lines	855	124	18	0	4	14	0	0	2	0	0
Compressor	856	2,698	98	0	35	79	0	172	1,539	0	0
Measuring & Regulating	857	353	23	0	5	7	1	0	220	0	0
Dehydration	858	16	1	0	0	2	0	0	0	0	0
Other	859	132	19	0	4	15	0	0	2	0	0
Subtotal		24,330	1,616	16	341	2,057	325	1,619	9,386	0	68
D. TRANSMISSION											
i. Operating											
Supervision	660	0	0	0	0	0	0	0	0	0	0
Lines	665	521	136	0	6	0	28	0	176	0	6
Compressor	666	1,950	94	0	18	0	0	0	1,485	0	0
Compressor Fuel		16,968	167	7	32	0	79	2,795	13,315	0	0
Measuring & Regulating Stations	667	4,899	1,543	0	173	0	4	0	31	98	70
Other	669	0	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision	860	0	0	0	0	0	0	0	0	0	0
Lines	865	582	104	0	11	0	6	0	255	0	1
Compressor	866	6,654	319	0	61	0	0	0	5,085	0	0
Measuring & Regulating Stations	867	591	71	0	5	0	13	0	373	0	3
Other	869	0	0	0	0	0	0	0	0	0	0
Subtotal		32,165	2,434	7	305	0	130	2,795	20,722	98	80

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE							
i. Operating							
Supervision	640	1,231	919	243	64	4	0
Gas Holders	644	0	0	0	0	0	0
Other	649	34	25	7	2	0	0
ii. Maintenance							
Supervision	840	0	0	0	0	0	0
Gas Holders	844	0	0	0	0	0	0
Other	849	255	190	50	13	1	0
Subtotal		<u>1,520</u>	<u>1,135</u>	<u>300</u>	<u>79</u>	<u>6</u>	<u>0</u>
C. UNDERGROUND STORAGE							
i. Operating							
Supervision	650	0	0	0	0	0	0
Wells	653	218	27	7	2	0	0
Lines	655	21	3	1	0	0	0
Compressor	656	2,366	125	33	9	1	0
Compressor Fuel		13,458	1,279	408	145	5	0
Measuring & Regulating	657	187	11	3	1	0	0
Dehydration	658	91	11	3	1	0	0
Rents	652	2,074	261	69	18	1	0
Joint Venture		0	0	0	0	0	0
Other	659	808	102	27	7	0	0
ii. Maintenance							
Supervision	850	0	0	0	0	0	0
Wells	853	1,786	225	60	16	1	0
Lines	855	124	16	4	1	0	0
Compressor	856	2,698	139	41	13	1	0
Measuring & Regulating	857	353	21	6	1	0	0
Dehydration	858	16	2	1	0	0	0
Other	859	132	17	4	1	0	0
Subtotal		<u>24,330</u>	<u>2,237</u>	<u>666</u>	<u>216</u>	<u>9</u>	<u>0</u>
D. TRANSMISSION							
i. Operating							
Supervision	660	0	0	0	0	0	0
Lines	665	521	8	2	1	0	0
Compressor	666	1,950	67	18	5	0	0
Compressor Fuel		16,968	147	47	17	1	0
Measuring & Regulating Stations	667	4,899	1	0	0	0	0
Other	669	0	0	0	0	0	0
ii. Maintenance							
Supervision	860	0	0	0	0	0	0
Lines	865	582	11	3	1	0	0
Compressor	866	6,654	223	59	16	1	0
Measuring & Regulating Stations	867	591	17	4	1	0	0
Other	869	0	0	0	0	0	0
Subtotal		<u>32,165</u>	<u>475</u>	<u>134</u>	<u>40</u>	<u>2</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	670.2	0	0	0	0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245	4,158	87	0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117	2,074	43	0	0	0	0	0	0	0
Service on Customer Premise	674	4,306	4,210	96	0	0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0	0	0	0	0
Mains & Services	675	14,803	12,363	1,075	269	5	364	83	4	0	0
Compressor	676	0	0	0	0	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	677	631	367	124	35	1	48	7	0	0	0
Other- Plant Service	679.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	679.2	0	0	0	0	0	0	0	0	0	0
Other - General Operating	679.3	0	0	0	0	0	0	0	0	0	0
Distribution Operating Transferred		0	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	870.2	0	0	0	0	0	0	0	0	0	0
Supervision- Meter Shop	870.3	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	872	0	0	0	0	0	0	0	0	0	0
Equipment on Customer Premises	873	1,729	1,529	84	18	0	19	8	1	1	0
Mains	875.1	7,816	6,395	623	157	3	213	48	2	0	0
Services	875.2	0	0	0	0	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	877	2,228	1,297	436	123	2	170	26	0	0	0
Meter & Regulator Repair	878	372	0	157	33	0	36	14	2	2	0
Other- Plant Service	879.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	879.2	13	12	0	0	0	0	0	0	0	0
Other- Meter Shop	879.3	987	965	22	0	0	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0	0	0	0	0
Subtotal		39,246	33,371	2,747	635	11	849	186	9	4	1

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Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	670.2	0	0	0	0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245	0	0	0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117	0	0	0	0	0	0	0	0	0
Service on Customer Premise	674	4,306	0	0	0	0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0	0	0	0	0
Mains & Services	675	14,803	503	138	0	0	0	0	0	0	0
Compressor	676	0	0	0	0	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	677	631	37	12	0	0	0	0	0	0	0
Other- Plant Service	679.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	679.2	0	0	0	0	0	0	0	0	0	0
Other - General Operating	679.3	0	0	0	0	0	0	0	0	0	0
Distribution Operating Transferred		0	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	870.2	0	0	0	0	0	0	0	0	0	0
Supervision- Meter Shop	870.3	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	872	0	0	0	0	0	0	0	0	0	0
Equipment on Customer Premises	873	1,729	51	12	5	0	0	0	0	0	0
Mains	875.1	7,816	294	81	0	0	0	0	0	0	0
Services	875.2	0	0	0	0	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	877	2,228	130	43	0	0	0	0	0	0	0
Meter & Regulator Repair	878	372	94	23	10	0	0	0	0	0	0
Other- Plant Service	879.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	879.2	13	0	0	0	0	0	0	0	0	0
Other- Meter Shop	879.3	987	0	0	0	0	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0	0	0	0	0
Subtotal		39,246	1,109	308	15	0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)							
i. Operating							
Supervision- Plant Service	670.1	0	0	0	0	0	0
Supervision- Customer Service	670.2	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117	0	0	0	0	0
Service on Customer Premise	674	4,306	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0
Mains & Services	675	14,803	0	0	0	0	0
Compressor	676	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0
Measuring and Regulating	677	631	0	0	0	0	0
Other- Plant Service	679.1	0	0	0	0	0	0
Other- Customer Service	679.2	0	0	0	0	0	0
Other - General Operating	679.3	0	0	0	0	0	0
Distribution Operating Transferred		0	0	0	0	0	0
ii. Maintenance							
Supervision- Plant Service	870.1	0	0	0	0	0	0
Supervision- Customer Service	870.2	0	0	0	0	0	0
Supervision- Meter Shop	870.3	0	0	0	0	0	0
Structures & Improvements	872	0	0	0	0	0	0
Equipment on Customer Premises	873	1,729	0	0	0	0	0
Mains	875.1	7,816	0	0	0	0	0
Services	875.2	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0
Measuring and Regulating	877	2,228	0	0	0	0	0
Meter & Regulator Repair	878	372	0	0	0	0	0
Other- Plant Service	879.1	0	0	0	0	0	0
Other- Customer Service	879.2	13	0	0	0	0	0
Other- Meter Shop	879.3	987	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0
Subtotal		39,246	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	670.2	0	0	0	0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228	0	0	0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		705	0	0	0	0	0	0	0	0	0
Service on Customer Premise	674	2,063	0	0	0	0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0	0	0	0	0
Mains & Services	675	6,487	0	0	0	0	0	0	0	0	0
Compressor	676	0	0	0	0	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	677	4,790	0	0	0	0	0	0	0	0	0
Other- Plant Service	679.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	679.2	0	0	0	0	0	0	0	0	0	0
Other - General Operating	679.3	0	0	0	0	0	0	0	0	0	0
Distribution Operating Transferred		0	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	870.2	0	0	0	0	0	0	0	0	0	0
Supervision- Meter Shop	870.3	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	872	0	0	0	0	0	0	0	0	0	0
Equipment on Customer Premises	873	765	0	0	0	0	0	0	0	0	0
Mains	875.1	3,871	0	0	0	0	0	0	0	0	0
Services	875.2	0	0	0	0	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	877	220	0	0	0	0	0	0	0	0	0
Meter & Regulator Repair	878	54	0	0	0	0	0	0	0	0	0
Other- Plant Service	879.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	879.2	22	0	0	0	0	0	0	0	0	0
Other- Meter Shop	879.3	952	0	0	0	0	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0	0	0	0	0
Subtotal		22,157	0	0	0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	37,531	15,597	1,997	632	45	515	176	8	34	2
Other	688	513	218	28	7	0	6	3	0	0	0
Scada	684	1,463	614	89	23	0	16	8	0	1	0
General Operations Transferred	689	0	0	0	0	0	0	0	0	0	0
Subtotal		39,507	16,429	2,114	662	45	536	186	8	36	2
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	8,322	2,588	829	846	218	792	14	28	27	21
Advertising	701	0	0	0	0	0	0	0	0	0	0
Home Service, Special Campaigns		0	0	0	0	0	0	0	0	0	0
Displays, Dealer Service, Other		0	0	0	0	0	0	0	0	0	0
Demand Side Management		31,842	13,389	3,685	1,381	47	1,453	598	19	0	0
Merchandise Sales Net Income		0	0	0	0	0	0	0	0	0	0
Other	709	5,462	3,971	75	42	10	37	1	2	0	1
Subtotal		45,627	19,948	4,589	2,269	276	2,282	613	49	27	22

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Account Description	Account Code	Account Dollars	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	670.2	0	0	0	0	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228	0	0	0	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		705	0	0	0	0	0	0	0	0	0
Service on Customer Premise	674	2,063	0	0	0	0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0	0	0	0	0
Mains & Services	675	6,487	0	0	0	0	0	0	0	0	0
Compressor	676	0	0	0	0	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	677	4,790	0	0	0	0	0	0	0	0	0
Other- Plant Service	679.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	679.2	0	0	0	0	0	0	0	0	0	0
Other - General Operating	679.3	0	0	0	0	0	0	0	0	0	0
Distribution Operating Transferred		0	0	0	0	0	0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0	0	0	0	0	0	0	0	0	0
Supervision- Customer Service	870.2	0	0	0	0	0	0	0	0	0	0
Supervision- Meter Shop	870.3	0	0	0	0	0	0	0	0	0	0
Structures & Improvements	872	0	0	0	0	0	0	0	0	0	0
Equipment on Customer Premises	873	765	0	0	0	0	0	0	0	0	0
Mains	875.1	3,871	0	0	0	0	0	0	0	0	0
Services	875.2	0	0	0	0	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0	0	0	0	0
Measuring and Regulating	877	220	0	0	0	0	0	0	0	0	0
Meter & Regulator Repair	878	54	0	0	0	0	0	0	0	0	0
Other- Plant Service	879.1	0	0	0	0	0	0	0	0	0	0
Other- Customer Service	879.2	22	0	0	0	0	0	0	0	0	0
Other- Meter Shop	879.3	952	0	0	0	0	0	0	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0	0	0	0	0
Subtotal		22,157	0	0	0	0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	37,531	2,230	174	229	166	32	75	6,125	0	7
Other	688	513	33	2	3	2	0	1	79	0	0
Scada	684	1,463	120	5	12	22	9	21	167	0	2
General Operations Transferred	689	0	0	0	0	0	0	0	0	0	0
Subtotal		39,507	2,383	181	245	190	42	97	6,371	0	9
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	8,322	389	420	57	0	0	0	0	0	0
Advertising	701	0	0	0	0	0	0	0	0	0	0
Home Service, Special Campaigns		0	0	0	0	0	0	0	0	0	0
Displays, Dealer Service, Other		0	0	0	0	0	0	0	0	0	0
Demand Side Management		31,842	2,989	149	0	0	0	0	0	0	0
Merchandise Sales Net Income		0	0	0	0	0	0	0	0	0	0
Other	709	5,462	22	29	0	0	0	0	0	0	0
Subtotal		45,627	3,401	598	57	0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)							
i. Operating							
Supervision- Plant Service	670.1	0	0	0	0	0	0
Supervision- Customer Service	670.2	0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228	2,183	45	0	0	0
Meter Turn-ons & Turn-offs		705	691	14	0	0	0
Service on Customer Premise	674	2,063	2,018	45	0	0	0
New Appliance Inspec., Repair., Repl.		0	0	0	0	0	0
Mains & Services	675	6,487	5,307	453	338	297	92
Compressor	676	0	0	0	0	0	0
Leakage Survey		0	0	0	0	0	0
Measuring and Regulating	677	4,790	1,786	574	996	1,212	222
Other- Plant Service	679.1	0	0	0	0	0	0
Other- Customer Service	679.2	0	0	0	0	0	0
Other - General Operating	679.3	0	0	0	0	0	0
Distribution Operating Transferred		0	0	0	0	0	0
ii. Maintenance							
Supervision- Plant Service	870.1	0	0	0	0	0	0
Supervision- Customer Service	870.2	0	0	0	0	0	0
Supervision- Meter Shop	870.3	0	0	0	0	0	0
Structures & Improvements	872	0	0	0	0	0	0
Equipment on Customer Premises	873	765	0	159	267	77	263
Mains	875.1	3,871	3,118	288	216	190	59
Services	875.2	0	0	0	0	0	0
Compressor	876	0	0	0	0	0	0
Measuring and Regulating	877	220	82	26	46	56	10
Meter & Regulator Repair	878	54	0	27	12	6	9
Other- Plant Service	879.1	0	0	0	0	0	0
Other- Customer Service	879.2	22	21	0	0	0	0
Other- Meter Shop	879.3	952	931	21	0	0	0
Other- General Maintenance	879.4	0	0	0	0	0	0
Distribution Maintenance Transferred		0	0	0	0	0	0
Subtotal		22,157	16,137	1,653	1,874	1,837	656
G. GENERAL OPERATING AND ENGINEERING							
System Operation & Engineering	685	37,531	6,860	808	882	580	356
Other	688	513	96	11	10	8	3
Scada	684	1,463	264	33	26	20	9
General Operations Transferred	689	0	0	0	0	0	0
Subtotal		39,507	7,221	853	919	608	368
H. SALES PROMOTION AND MERCHANDISE							
Sales Promotion Supervision	700	8,322	971	91	392	227	411
Advertising	701	0	0	0	0	0	0
Home Service, Special Campaigns		0	0	0	0	0	0
Displays, Dealer Service, Other		0	0	0	0	0	0
Demand Side Management		31,842	4,408	1,251	1,039	1,433	0
Merchandise Sales Net Income		0	0	0	0	0	0
Other	709	5,462	1,198	9	23	16	28
Subtotal		45,627	6,577	1,352	1,453	1,676	439

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Account Description	Account Code	Account Dollars	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	2,200	1,679	11	0	0	0	0	0	0	0
Customer Contracts & Orders	711	9,407	7,179	46	1	0	1	0	0	0	0
Meter Reading	712	8,853	6,756	43	1	0	1	0	0	0	0
Bill Delivery	713.1	0	0	0	0	0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,914	21,639	190	62	3	60	3	0	1	1
Credit & Collection	714	1,652	1,260	8	0	0	0	0	0	0	0
Uncollectible Accounts	718	6,600	3,673	1,095	68	15	64	1	1	1	1
Other	719	0	0	0	0	0	0	0	0	0	0
Subtotal		57,626	42,185	1,393	132	18	126	4	1	3	2
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	93,862	49,280	4,305	1,501	165	1,249	370	28	64	14
Special Services	722	913	479	42	14	2	12	4	0	1	0
Insurance	723	9,215	4,840	420	146	15	120	37	3	6	1
Injuries & Damages	724	0	0	0	0	0	0	0	0	0	0
Employee Benefits	725	40,198	19,957	1,870	819	119	743	157	16	31	8
Other Admin & General Expenses	728	2,429	1,365	95	32	3	27	8	1	1	0
Administrative and General Transferred	729	0	0	0	0	0	0	0	0	0	0
Subtotal		146,617	75,921	6,731	2,512	304	2,151	575	47	103	23
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		408,794	194,817	19,927	6,927	669	6,252	1,833	116	267	52
TOTAL COST OF GAS		707,107	412,111	68,616	3,475	58	3,019	131	4	54	9
TOTAL OPERATING EXPENSES		1,115,902	606,928	88,543	10,402	727	9,271	1,964	121	321	61
IX. OTHER REVENUE											
Delayed Payment Charges		6,467	4,935	32	1	0	1	0	0	0	0
NSF Cheque Revenue		250	191	1	0	0	0	0	0	0	0
Revenue from Service Work		7,000	5,341	34	1	0	1	0	0	0	0
Rental Equipment on Customers' Premises		0	0	0	0	0	0	0	0	0	0
Merchandise Margin		0	0	0	0	0	0	0	0	0	0
Heating Protection Plan		0	0	0	0	0	0	0	0	0	0
Warranty Revenue		0	0	0	0	0	0	0	0	0	0
Property & Plant Revenue		0	0	0	0	0	0	0	0	0	0
NGV Revenue		0	0	0	0	0	0	0	0	0	0
Line locates		0	0	0	0	0	0	0	0	0	0
Direct Purchase Administration Fee		1,308	955	15	0	0	0	0	0	0	0
Other Operating Revenue		3,028	2,311	15	0	0	0	0	0	0	0
ABC Revenue		5,079	3,719	46	0	0	0	0	0	0	0
Subtotal		23,132	17,450	143	1	0	1	0	0	0	0

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Account Description	Account Code	Account Dollars	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING							
Supervision	710	2,200	506	3	0	0	0
Customer Contracts & Orders	711	9,407	2,165	14	0	0	0
Meter Reading	712	8,853	2,038	13	0	0	0
Bill Delivery	713.1	0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,914	6,527	78	29	9	59
Credit & Collection	714	1,652	380	2	0	0	0
Uncollectible Accounts	718	6,600	1,192	344	43	10	62
Other	719	0	0	0	0	0	0
Subtotal		57,626	12,809	455	73	19	121
J. ADMINISTRATIVE AND GENERAL EXPENSE							
Administrative	721	93,862	18,705	1,593	1,411	1,071	644
Special Services	722	913	182	15	13	10	6
Insurance	723	9,215	1,840	155	135	105	61
Injuries & Damages	724	0	0	0	0	0	0
Employee Benefits	725	40,198	8,140	814	840	596	381
Other Admin & General Expenses	728	2,429	496	35	30	23	14
Administrative and General Transferred	729	0	0	0	0	0	0
Subtotal		146,617	29,363	2,612	2,429	1,805	1,106
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		408,794	75,953	8,024	7,082	5,962	2,689
TOTAL COST OF GAS		707,107	144,620	40,642	8,612	41	8,031
TOTAL OPERATING EXPENSES		1,115,902	220,573	48,666	15,694	6,004	10,721
IX. OTHER REVENUE							
Delayed Payment Charges		6,467	1,489	10	0	0	0
NSF Cheque Revenue		250	58	0	0	0	0
Revenue from Service Work		7,000	1,612	10	0	0	0
Rental Equipment on Customers' Premises		0	0	0	0	0	0
Merchandise Margin		0	0	0	0	0	0
Heating Protection Plan		0	0	0	0	0	0
Warranty Revenue		0	0	0	0	0	0
Property & Plant Revenue		0	0	0	0	0	0
NGV Revenue		0	0	0	0	0	0
Line locates		0	0	0	0	0	0
Direct Purchase Administration Fee		1,308	334	5	0	0	0
Other Operating Revenue		3,028	697	4	0	0	0
ABC Revenue		5,079	1,301	14	0	0	0
Subtotal		23,132	5,490	43	1	0	1

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	5		0	5	SUPPLYVOL	3	1	0
Structures & Improvements	482	383		0	383	SUPPLYVOL	247	41	2
Furniture and Equipment	483	965		0	965	SUPPLYVOL	622	103	5
Transportation Equipment	484	367		0	367	SUPPLYVOL	236	39	2
Construction Equipment	485/6	418		0	418	SUPPLYVOL	269	45	2
Communication Equipment	488	133		0	133	SUPPLYVOL	86	14	1
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>2,271</u>		<u>0</u>	<u>2,271</u>		<u>1,463</u>	<u>242</u>	<u>11</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>2,271</u></u>		<u><u>0</u></u>	<u><u>2,271</u></u>		<u><u>1,463</u></u>	<u><u>242</u></u>	<u><u>11</u></u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	5		0	5	SUPPLYVOL	0	0	0	0
Structures & Improvements	482	383		0	383	SUPPLYVOL	0	2	0	0
Furniture and Equipment	483	965		0	965	SUPPLYVOL	0	4	0	0
Transportation Equipment	484	367		0	367	SUPPLYVOL	0	1	0	0
Construction Equipment	485/6	418		0	418	SUPPLYVOL	0	2	0	0
Communication Equipment	488	133		0	133	SUPPLYVOL	0	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>2,271</u>		<u>0</u>	<u>2,271</u>		<u>0</u>	<u>9</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>2,271</u></u>		<u><u>0</u></u>	<u><u>2,271</u></u>		<u><u>0</u></u>	<u><u>9</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	5		0	5	SUPPLYVOL	0	0	0	0	0
Structures & Improvements	482	383		0	383	SUPPLYVOL	0	0	0	0	0
Furniture and Equipment	483	965		0	965	SUPPLYVOL	0	0	0	0	0
Transportation Equipment	484	367		0	367	SUPPLYVOL	0	0	0	0	0
Construction Equipment	485/6	418		0	418	SUPPLYVOL	0	0	0	0	0
Communication Equipment	488	133		0	133	SUPPLYVOL	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>2,271</u>		<u>0</u>	<u>2,271</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>2,271</u></u>		<u><u>0</u></u>	<u><u>2,271</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	5		0	5	SUPPLYVOL	0	0	0	0	0	0
Structures & Improvements	482	383		0	383	SUPPLYVOL	0	0	0	0	0	0
Furniture and Equipment	483	965		0	965	SUPPLYVOL	0	0	0	0	0	0
Transportation Equipment	484	367		0	367	SUPPLYVOL	0	0	0	0	0	0
Construction Equipment	485/6	418		0	418	SUPPLYVOL	0	0	0	0	0	0
Communication Equipment	488	133		0	133	SUPPLYVOL	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		2,271		0	2,271		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		2,271		0	2,271		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	5		0	5	SUPPLYVOL	1	0	0	0	0
Structures & Improvements	482	383		0	383	SUPPLYVOL	69	17	2	0	5
Furniture and Equipment	483	965		0	965	SUPPLYVOL	174	42	4	0	12
Transportation Equipment	484	367		0	367	SUPPLYVOL	66	16	1	0	5
Construction Equipment	485/6	418		0	418	SUPPLYVOL	75	18	2	0	5
Communication Equipment	488	133		0	133	SUPPLYVOL	24	6	1	0	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		2,271		0	2,271		409	99	9	0	28
TOTAL GROSS PLANT IN SERVICE											
		2,271		0	2,271		409	99	9	0	28
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	107		0	107	SUPPLYVOL	69	11	1
Furniture and Equipment	483	595		0	595	SUPPLYVOL	383	63	3
Transportation Equipment	484	121		0	121	SUPPLYVOL	78	13	1
Construction Equipment	485/6	155		0	155	SUPPLYVOL	100	17	1
Communication Equipment	488	68		0	68	SUPPLYVOL	44	7	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>1,046</u>		<u>0</u>	<u>1,046</u>		<u>674</u>	<u>111</u>	<u>5</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,046</u>		<u>0</u>	<u>1,046</u>		<u>674</u>	<u>111</u>	<u>5</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	107		0	107	SUPPLYVOL	0	0	0	0
Furniture and Equipment	483	595		0	595	SUPPLYVOL	0	2	0	0
Transportation Equipment	484	121		0	121	SUPPLYVOL	0	0	0	0
Construction Equipment	485/6	155		0	155	SUPPLYVOL	0	1	0	0
Communication Equipment	488	68		0	68	SUPPLYVOL	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		1,046		0	1,046		0	4	0	0
TOTAL ACCUMULATED DEPRECIATION										
		1,046		0	1,046		0	4	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	107		0	107	SUPPLYVOL	0	0	0	0	0
Furniture and Equipment	483	595		0	595	SUPPLYVOL	0	0	0	0	0
Transportation Equipment	484	121		0	121	SUPPLYVOL	0	0	0	0	0
Construction Equipment	485/6	155		0	155	SUPPLYVOL	0	0	0	0	0
Communication Equipment	488	68		0	68	SUPPLYVOL	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,046		0	1,046		0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		1,046		0	1,046		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	107		0	107	SUPPLYVOL	0	0	0	0	0	0
Furniture and Equipment	483	595		0	595	SUPPLYVOL	0	0	0	0	0	0
Transportation Equipment	484	121		0	121	SUPPLYVOL	0	0	0	0	0	0
Construction Equipment	485/6	155		0	155	SUPPLYVOL	0	0	0	0	0	0
Communication Equipment	488	68		0	68	SUPPLYVOL	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,046</u>		<u>0</u>	<u>1,046</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>1,046</u>		<u>0</u>	<u>1,046</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	107		0	107	SUPPLYVOL	19	5	0	0	1
Furniture and Equipment	483	595		0	595	SUPPLYVOL	107	26	2	0	7
Transportation Equipment	484	121		0	121	SUPPLYVOL	22	5	0	0	2
Construction Equipment	485/6	155		0	155	SUPPLYVOL	28	7	1	0	2
Communication Equipment	488	68		0	68	SUPPLYVOL	12	3	0	0	1
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,046		0	1,046		189	46	4	0	13
TOTAL ACCUMULATED DEPRECIATION											
		1,046		0	1,046		189	46	4	0	13

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		1,051		0	1,051	SUPPLYVOL	677	112	5
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>1,051</u>		<u>0</u>	<u>1,051</u>		<u>677</u>	<u>112</u>	<u>5</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(29)</u>		<u>0</u>	<u>(29)</u>	S_SUPPLYVOL	<u>(24)</u>	<u>(4)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>2,248</u>		<u>0</u>	<u>2,248</u>		<u>1,442</u>	<u>238</u>	<u>11</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		175		0	175		112	19	1
Income Taxes		24		0	24	PRODBASE-1	15	3	0
Capital Taxes		0		0	0		0	0	0
Property Tax		7		0	7	PRODBASE-1	4	1	0
Subtotal		<u>206</u>		<u>0</u>	<u>206</u>		<u>132</u>	<u>22</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(6)</u>		<u>0</u>	<u>(6)</u>	S_SUPPLYVOL	<u>(5)</u>	<u>(1)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		301					194	32	1
Subtotal		<u>301</u>					<u>194</u>	<u>32</u>	<u>1</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		112,474		0	112,474	N_SUPPLYVOL	0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	S_SUPPLYVOL	409,290	67,676	3,106
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>595,159</u>		<u>0</u>	<u>595,159</u>		<u>409,290</u>	<u>67,676</u>	<u>3,106</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		1,051		0	1,051	SUPPLYVOL	0	4	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		1,051		0	1,051		0	4	0	0
IV. ACCUMULATED DEFERRED TAXES										
		(29)		0	(29)	S_SUPPLYVOL	(0)	(0)	0	0
TOTAL RATE BASE										
		2,248		0	2,248		0	9	0	0
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		175		0	175		0	1	0	0
Income Taxes		24		0	24	PRODBASE-1	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		7		0	7	PRODBASE-1	0	0	0	0
Subtotal		206		0	206		0	1	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(6)		0	(6)	S_SUPPLYVOL	(0)	(0)	0	0
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		301					0	1	0	0
Subtotal		301					0	1	0	0
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		112,474		0	112,474	N_SUPPLYVOL	0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	S_SUPPLYVOL	42	2,563	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		595,159		0	595,159		42	2,563	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		1,051		0	1,051	SUPPLYVOL	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		1,051		0	1,051		0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES											
		(29)		0	(29)	S_SUPPLYVOL	0	(0)	0	0	0
TOTAL RATE BASE											
		2,248		0	2,248		0	0	0	0	0
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		175		0	175		0	0	0	0	0
Income Taxes		24		0	24	PRODBASE-1	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		7		0	7	PRODBASE-1	0	0	0	0	0
Subtotal		206		0	206		0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(6)		0	(6)	S_SUPPLYVOL	0	(0)	0	0	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		301					0	0	0	0	0
Subtotal		301					0	0	0	0	0
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		112,474		0	112,474	N_SUPPLYVOL	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	S_SUPPLYVOL	0	9	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		595,159		0	595,159		0	9	0	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		1,051		0	1,051	SUPPLYVOL	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		1,051		0	1,051		0	0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES												
		(29)		0	(29)	S_SUPPLYVOL	0	0	0	0	0	0
TOTAL RATE BASE												
		2,248		0	2,248		0	0	0	0	0	0
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		175		0	175		0	0	0	0	0	0
Income Taxes		24		0	24	PRODBASE-1	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		7		0	7	PRODBASE-1	0	0	0	0	0	0
Subtotal		206		0	206		0	0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		(6)		0	(6)	S_SUPPLYVOL	0	0	0	0	0	0
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		301					0	0	0	0	0	0
Subtotal		301					0	0	0	0	0	0
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		112,474		0	112,474	N_SUPPLYVOL	0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	S_SUPPLYVOL	0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		595,159		0	595,159		0	0	0	0	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		1,051		0	1,051	SUPPLYVOL	189	46	4	0	13
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		1,051		0	1,051		189	46	4	0	13
IV. ACCUMULATED DEFERRED TAXES											
		(29)		0	(29)	S_SUPPLYVOL	0	0	0	0	0
TOTAL RATE BASE											
		2,248		0	2,248		410	100	9	0	28
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		175		0	175		32	8	1	0	2
Income Taxes		24		0	24	PRODBASE-1	4	1	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		7		0	7	PRODBASE-1	1	0	0	0	0
Subtotal		206		0	206		38	9	1	0	3
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(6)		0	(6)	S_SUPPLYVOL	0	0	0	0	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		301					54	13	1	0	4
Subtotal		301					54	13	1	0	4
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		112,474		0	112,474	N_SUPPLYVOL	84,340	20,479	1,833	0	5,821
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		482,685		0	482,685	S_SUPPLYVOL	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		595,159		0	595,159		84,340	20,479	1,833	0	5,821

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	1,264		0	1,264	SUPPLYVOL	814	135	6
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		1,264		0	1,264		814	135	6
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	176		0	176	SUPPLYVOL	113	19	1
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		176		0	176		113	19	1

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision	670.1	0		0	0		0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	1,264		0	1,264	SUPPLYVOL	0	5	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		1,264		0	1,264		0	5	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	176		0	176	SUPPLYVOL	0	1	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		176		0	176		0	1	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	1,264		0	1,264	SUPPLYVOL	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		1,264		0	1,264		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	176		0	176	SUPPLYVOL	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		176		0	176		0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	1,264		0	1,264	SUPPLYVOL	0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		1,264		0	1,264		0	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	176		0	176	SUPPLYVOL	0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		176		0	176		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	1,264		0	1,264	SUPPLYVOL	228	55	5	0	16
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		1,264		0	1,264		228	55	5	0	16
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	176		0	176	SUPPLYVOL	32	8	1	0	2
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		176		0	176		32	8	1	0	2

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	2,238		0	2,238	SUPPLYVOL	1,442	238	11
Other	719	0		0	0		0	0	0
Subtotal		<u>2,238</u>		<u>0</u>	<u>2,238</u>		<u>1,442</u>	<u>238</u>	<u>11</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	1,620		0	1,620	PRODO&MEXP-1	1,043	173	8
Special Services	722	10		0	10	PRODO&MEXP-1	6	1	0
Insurance	723	100		0	100	PRODO&MEXP-1	64	11	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,074		0	1,074	PRODLABOR-1	692	114	5
Other Admin & General Expenses	728	22		0	22	PRODO&MEXP-1	14	2	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>2,826</u>		<u>0</u>	<u>2,826</u>		<u>1,820</u>	<u>301</u>	<u>14</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,505		0	6,505		4,190	693	32
TOTAL COST OF GAS		<u>595,159</u>		<u>0</u>	<u>595,159</u>		<u>409,290</u>	<u>67,676</u>	<u>3,106</u>
TOTAL OPERATING EXPENSES		<u>601,664</u>		<u>0</u>	<u>601,664</u>		<u>413,480</u>	<u>68,369</u>	<u>3,138</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	2,238		0	2,238	SUPPLYVOL	0	9	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>2,238</u>		<u>0</u>	<u>2,238</u>		<u>0</u>	<u>9</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	1,620		0	1,620	PRODO&MEXP-1	0	7	0	0
Special Services	722	10		0	10	PRODO&MEXP-1	0	0	0	0
Insurance	723	100		0	100	PRODO&MEXP-1	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,074		0	1,074	PRODLABOR-1	0	4	0	0
Other Admin & General Expenses	728	22		0	22	PRODO&MEXP-1	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>2,826</u>		<u>0</u>	<u>2,826</u>		<u>0</u>	<u>11</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,505		0	6,505		0	26	0	0
TOTAL COST OF GAS		<u>595,159</u>		0	<u>595,159</u>		42	2,563	0	0
TOTAL OPERATING EXPENSES		<u>601,664</u>		0	<u>601,664</u>		42	2,589	0	0
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	2,238		0	2,238	SUPPLYVOL	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>2,238</u>		<u>0</u>	<u>2,238</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,620		0	1,620	PRODO&MEXP-1	0	0	0	0	0
Special Services	722	10		0	10	PRODO&MEXP-1	0	0	0	0	0
Insurance	723	100		0	100	PRODO&MEXP-1	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,074		0	1,074	PRODLABOR-1	0	0	0	0	0
Other Admin & General Expenses	728	22		0	22	PRODO&MEXP-1	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>2,826</u>		<u>0</u>	<u>2,826</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,505		0	6,505		0	0	0	0	0
TOTAL COST OF GAS		<u>595,159</u>		0	<u>595,159</u>		0	9	0	0	0
TOTAL OPERATING EXPENSES		<u>601,664</u>		0	<u>601,664</u>		0	9	0	0	0
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	2,238		0	2,238	SUPPLYVOL	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,238</u>		<u>0</u>	<u>2,238</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	1,620		0	1,620	PRODO&MEXP-1	0	0	0	0	0	0
Special Services	722	10		0	10	PRODO&MEXP-1	0	0	0	0	0	0
Insurance	723	100		0	100	PRODO&MEXP-1	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	1,074		0	1,074	PRODLABOR-1	0	0	0	0	0	0
Other Admin & General Expenses	728	22		0	22	PRODO&MEXP-1	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,826</u>		<u>0</u>	<u>2,826</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,505		0	6,505		0	0	0	0	0	0
TOTAL COST OF GAS		<u>595,159</u>		0	<u>595,159</u>		0	0	0	0	0	0
TOTAL OPERATING EXPENSES		<u>601,664</u>		0	<u>601,664</u>		0	0	0	0	0	0
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Purchase Production System
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	2,238		0	2,238	SUPPLYVOL	404	98	9	0	28
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>2,238</u>		<u>0</u>	<u>2,238</u>		<u>404</u>	<u>98</u>	<u>9</u>	<u>0</u>	<u>28</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,620		0	1,620	PRODO&MEXP-1	292	71	6	0	20
Special Services	722	10		0	10	PRODO&MEXP-1	2	0	0	0	0
Insurance	723	100		0	100	PRODO&MEXP-1	18	4	0	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,074		0	1,074	PRODLABOR-1	194	47	4	0	13
Other Admin & General Expenses	728	22		0	22	PRODO&MEXP-1	4	1	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>2,826</u>		<u>0</u>	<u>2,826</u>		<u>510</u>	<u>124</u>	<u>11</u>	<u>0</u>	<u>35</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		6,505		0	6,505		1,173	285	25	0	81
TOTAL COST OF GAS		<u>595,159</u>		<u>0</u>	<u>595,159</u>		<u>84,340</u>	<u>20,479</u>	<u>1,833</u>	<u>0</u>	<u>5,821</u>
TOTAL OPERATING EXPENSES		<u>601,664</u>		<u>0</u>	<u>601,664</u>		<u>85,513</u>	<u>20,763</u>	<u>1,859</u>	<u>0</u>	<u>5,902</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	8		0	8	INDIR_I&II_PROD	2	1	1
Structures & Improvements	482	572		0	572	INDIR_I&II_PROD	156	55	57
Furniture and Equipment	483	1,441		0	1,441	INDIR_I&II_PROD	392	139	143
Transportation Equipment	484	547		0	547	INDIR_I&II_PROD	149	53	54
Construction Equipment	485/6	624		0	624	INDIR_I&II_PROD	170	60	62
Communication Equipment	488	199		0	199	INDIR_I&II_PROD	54	19	20
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>3,390</u>		<u>0</u>	<u>3,390</u>		<u>923</u>	<u>328</u>	<u>336</u>
TOTAL GROSS PLANT IN SERVICE		<u>3,390</u>		<u>0</u>	<u>3,390</u>		<u>923</u>	<u>328</u>	<u>336</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	8		0	8	INDIR_I&II_PROD	0	1	0	0
Structures & Improvements	482	572		0	572	INDIR_I&II_PROD	16	60	2	1
Furniture and Equipment	483	1,441		0	1,441	INDIR_I&II_PROD	40	150	4	3
Transportation Equipment	484	547		0	547	INDIR_I&II_PROD	15	57	2	1
Construction Equipment	485/6	624		0	624	INDIR_I&II_PROD	17	65	2	1
Communication Equipment	488	199		0	199	INDIR_I&II_PROD	6	21	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>3,390</u>		<u>0</u>	<u>3,390</u>		<u>95</u>	<u>353</u>	<u>9</u>	<u>6</u>
TOTAL GROSS PLANT IN SERVICE		<u>3,390</u>		<u>0</u>	<u>3,390</u>		<u>95</u>	<u>353</u>	<u>9</u>	<u>6</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	8		0	8	INDIR_I&II_PROD	0	0	1	0	0
Structures & Improvements	482	572		0	572	INDIR_I&II_PROD	2	0	36	12	2
Furniture and Equipment	483	1,441		0	1,441	INDIR_I&II_PROD	5	1	91	31	4
Transportation Equipment	484	547		0	547	INDIR_I&II_PROD	2	0	35	12	1
Construction Equipment	485/6	624		0	624	INDIR_I&II_PROD	2	0	39	14	2
Communication Equipment	488	199		0	199	INDIR_I&II_PROD	1	0	13	4	1
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		3,390		0	3,390		11	2	214	74	9
TOTAL GROSS PLANT IN SERVICE											
		3,390		0	3,390		11	2	214	74	9
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

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Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	8		0	8	INDIR_I&II_PROD	0	0	0	0	0	0
Structures & Improvements	482	572		0	572	INDIR_I&II_PROD	0	0	0	0	0	0
Furniture and Equipment	483	1,441		0	1,441	INDIR_I&II_PROD	0	0	0	0	0	0
Transportation Equipment	484	547		0	547	INDIR_I&II_PROD	0	0	0	0	0	0
Construction Equipment	485/6	624		0	624	INDIR_I&II_PROD	0	0	0	0	0	0
Communication Equipment	488	199		0	199	INDIR_I&II_PROD	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,390</u>		<u>0</u>	<u>3,390</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE												
		<u>3,390</u>		<u>0</u>	<u>3,390</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	8		0	8	INDIR_I&II_PROD	1	0	1	0	0
Structures & Improvements	482	572		0	572	INDIR_I&II_PROD	85	10	44	14	21
Furniture and Equipment	483	1,441		0	1,441	INDIR_I&II_PROD	213	25	112	34	53
Transportation Equipment	484	547		0	547	INDIR_I&II_PROD	81	10	42	13	20
Construction Equipment	485/6	624		0	624	INDIR_I&II_PROD	92	11	48	15	23
Communication Equipment	488	199		0	199	INDIR_I&II_PROD	29	4	15	5	7
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		3,390		0	3,390		502	60	263	81	124
TOTAL GROSS PLANT IN SERVICE											
		3,390		0	3,390		502	60	263	81	124
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	159		0	159	INDIR_I&II_PROD	43	15	16
Furniture and Equipment	483	888		0	888	INDIR_I&II_PROD	242	86	88
Transportation Equipment	484	180		0	180	INDIR_I&II_PROD	49	17	18
Construction Equipment	485/6	232		0	232	INDIR_I&II_PROD	63	22	23
Communication Equipment	488	102		0	102	INDIR_I&II_PROD	28	10	10
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>1,561</u>		<u>0</u>	<u>1,561</u>		<u>425</u>	<u>151</u>	<u>155</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,561</u></u>		<u><u>0</u></u>	<u><u>1,561</u></u>		<u><u>425</u></u>	<u><u>151</u></u>	<u><u>155</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	159		0	159	INDIR_I&II_PROD	4	17	0	0
Furniture and Equipment	483	888		0	888	INDIR_I&II_PROD	25	92	2	2
Transportation Equipment	484	180		0	180	INDIR_I&II_PROD	5	19	1	0
Construction Equipment	485/6	232		0	232	INDIR_I&II_PROD	6	24	1	0
Communication Equipment	488	102		0	102	INDIR_I&II_PROD	3	11	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>1,561</u>		<u>0</u>	<u>1,561</u>		<u>44</u>	<u>163</u>	<u>4</u>	<u>3</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,561</u></u>		<u><u>0</u></u>	<u><u>1,561</u></u>		<u><u>44</u></u>	<u><u>163</u></u>	<u><u>4</u></u>	<u><u>3</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	159		0	159	INDIR_I&II_PROD	1	0	10	3	0
Furniture and Equipment	483	888		0	888	INDIR_I&II_PROD	3	1	56	19	2
Transportation Equipment	484	180		0	180	INDIR_I&II_PROD	1	0	11	4	0
Construction Equipment	485/6	232		0	232	INDIR_I&II_PROD	1	0	15	5	1
Communication Equipment	488	102		0	102	INDIR_I&II_PROD	0	0	6	2	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,561		0	1,561		5	1	99	34	4
TOTAL ACCUMULATED DEPRECIATION											
		1,561		0	1,561		5	1	99	34	4

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	159		0	159	INDIR_I&II_PROD	0	0	0	0	0	0
Furniture and Equipment	483	888		0	888	INDIR_I&II_PROD	0	0	0	0	0	0
Transportation Equipment	484	180		0	180	INDIR_I&II_PROD	0	0	0	0	0	0
Construction Equipment	485/6	232		0	232	INDIR_I&II_PROD	0	0	0	0	0	0
Communication Equipment	488	102		0	102	INDIR_I&II_PROD	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		1,561		0	1,561		0	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		1,561		0	1,561		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	159		0	159	INDIR_I&II_PROD	24	3	12	4	6
Furniture and Equipment	483	888		0	888	INDIR_I&II_PROD	131	16	69	21	33
Transportation Equipment	484	180		0	180	INDIR_I&II_PROD	27	3	14	4	7
Construction Equipment	485/6	232		0	232	INDIR_I&II_PROD	34	4	18	6	9
Communication Equipment	488	102		0	102	INDIR_I&II_PROD	15	2	8	2	4
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,561		0	1,561		231	27	121	37	57
TOTAL ACCUMULATED DEPRECIATION											
		1,561		0	1,561		231	27	121	37	57

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		806		0	806	PRODO&MEXP-2	219	78	80
Gas Purchase Working Capital		10		0	10	PRODCOG-2	0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables	(44,901)			0	(44,901)	ABCCUST	(32,874)	(406)	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>(44,085)</u>		<u>0</u>	<u>(44,085)</u>		<u>(32,655)</u>	<u>(328)</u>	<u>80</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(43)</u>		<u>0</u>	<u>(43)</u>	S_INFRXT	<u>(25)</u>	<u>(8)</u>	<u>(3)</u>
TOTAL RATE BASE		<u>(42,298)</u>		<u>0</u>	<u>(42,298)</u>		<u>(32,182)</u>	<u>(159)</u>	<u>258</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		(3,299)		0	(3,299)		(2,510)	(12)	20
Income Taxes		(449)		0	(449)	PRODBASE-2	(342)	(2)	3
Capital Taxes		0		0	0		0	0	0
Property Tax		10		0	10	PRODPROTAX-2	3	1	1
Subtotal		<u>(3,739)</u>		<u>0</u>	<u>(3,739)</u>		<u>(2,850)</u>	<u>(13)</u>	<u>24</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(9)</u>		<u>0</u>	<u>(9)</u>	S_INFRXT	<u>(5)</u>	<u>(2)</u>	<u>(1)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		449					122	43	45
Subtotal		<u>449</u>					<u>122</u>	<u>43</u>	<u>45</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG	19,568		UFGALLO	13,596	5,972	S_INFRFUELVOL	1,737	578	230
FT Transportation Demand	0			0	0		0	0	0
FT Transportation Commodity	2,778			0	2,778	FSTRANS DIR	0	0	0
FT Transportation Fuel	2,753			0	2,753	FSFUELDIR	0	0	0
Other Transportation	0			0	0		0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0
Winter Peaking Service	0			0	0		0	0	0
Diversions	0			0	0		0	0	0
3rd Party Storage and STS	0			0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>25,099</u>		<u>13,596</u>	<u>11,503</u>		<u>1,737</u>	<u>578</u>	<u>230</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		806		0	806	PRODO&MEXP-2	23	84	2	2
Gas Purchase Working Capital		10		0	10	PRODCOG-2	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables	(44,901)			0	(44,901)	ABCCUST	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		(44,085)		0	(44,085)		23	84	2	2
IV. ACCUMULATED DEFERRED TAXES										
		(43)		0	(43)	S_INFRXT	(0)	(4)	(1)	(0)
TOTAL RATE BASE										
		(42,298)		0	(42,298)		74	270	6	5
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base	(3,299)			0	(3,299)		6	21	0	0
Income Taxes	(449)			0	(449)	PRODBASE-2	1	3	0	0
Capital Taxes	0			0	0		0	0	0	0
Property Tax	10			0	10	PRODPROTAX-2	0	1	0	0
Subtotal	(3,739)			0	(3,739)		7	25	1	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(9)		0	(9)	S_INFRXT	(0)	(1)	(0)	(0)
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		449					13	47	1	1
Subtotal		449					13	47	1	1
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity	0			0	0		0	0	0	0
Load Balancing	0			0	0		0	0	0	0
Other Supplies - UFG	19,568		UFGALLO	13,596	5,972	S_INFRFUELVOL	10	310	86	3
FT Transportation Demand	0			0	0		0	0	0	0
FT Transportation Commodity	2,778			0	2,778	FSTRANS DIR	0	0	0	0
FT Transportation Fuel	2,753			0	2,753	FSFUELDIR	0	0	0	0
Other Transportation	0			0	0		0	0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0
Diversions	0			0	0		0	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE	25,099			13,596	11,503		10	310	86	3

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		806		0	806	PRODO&MEXP-2	3	1	51	18	2
Gas Purchase Working Capital		10		0	10	PRODCOG-2	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables	(44,901)			0	(44,901)	ABCCUST	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		(44,085)		0	(44,085)		3	1	51	18	2
IV. ACCUMULATED DEFERRED TAXES											
		(43)		0	(43)	S_INFRXT	(1)	(0)	0	0	0
TOTAL RATE BASE											
		(42,298)		0	(42,298)		8	2	167	57	7
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base	(3,299)			0	(3,299)		1	0	13	4	1
Income Taxes	(449)			0	(449)	PRODBASE-2	0	0	2	1	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		10		0	10	PRODPROTAX-2	0	0	1	0	0
Subtotal		(3,739)		0	(3,739)		1	0	15	5	1
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(9)		0	(9)	S_INFRXT	(0)	(0)	0	0	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		449					1	0	28	10	1
Subtotal		449					1	0	28	10	1
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG	19,568		UFGALLO	13,596	5,972	S_INFRFUELVOL	37	0	2,698	120	165
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity	2,778			0	2,778	FSTRANS DIR	0	0	0	0	0
FT Transportation Fuel	2,753			0	2,753	FSFUELDIR	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		25,099		13,596	11,503		37	0	2,698	120	165

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		806		0	806	PRODO&MEXP-2	0	0	0	0	0	0
Gas Purchase Working Capital		10		0	10	PRODCOG-2	0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables	(44,901)			0	(44,901)	ABCCUST	0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(44,085)</u>		<u>0</u>	<u>(44,085)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(43)</u>		<u>0</u>	<u>(43)</u>	S_INFRXT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>(42,298)</u>		<u>0</u>	<u>(42,298)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base	(3,299)			0	(3,299)		0	0	0	0	0	0
Income Taxes	(449)			0	(449)	PRODBASE-2	0	0	0	0	0	0
Capital Taxes	0			0	0		0	0	0	0	0	0
Property Tax	10			0	10	PRODPROTAX-2	0	0	0	0	0	0
Subtotal	<u>(3,739)</u>			<u>0</u>	<u>(3,739)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(9)</u>		<u>0</u>	<u>(9)</u>	S_INFRXT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		<u>449</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		<u>449</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity	0			0	0		0	0	0	0	0	0
Load Balancing	0			0	0		0	0	0	0	0	0
Other Supplies - UFG	19,568		UFGALLO	13,596	5,972	S_INFRFUELVOL	0	552	2,469	9,894	83	173
FT Transportation Demand	0			0	0		0	0	0	0	0	0
FT Transportation Commodity	2,778			0	2,778	FSTRANS DIR	0	0	0	0	0	0
FT Transportation Fuel	2,753			0	2,753	FSFUELDIR	0	0	0	0	0	0
Other Transportation	0			0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0	0	0
Diversions	0			0	0		0	0	0	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>25,099</u>			<u>13,596</u>	<u>11,503</u>		<u>0</u>	<u>552</u>	<u>2,469</u>	<u>9,894</u>	<u>83</u>	<u>173</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		806		0	806	PRODO&MEXP-2	119	14	63	19	30
Gas Purchase Working Capital		10		0	10	PRODCOG-2	7	2	1	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables	(44,901)			0	(44,901)	ABCCUST	(11,500)	(121)	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		(44,085)		0	(44,085)		(11,374)	(105)	63	19	30
IV. ACCUMULATED DEFERRED TAXES											
		(43)		0	(43)	S_INFRXT	0	0	0	0	0
TOTAL RATE BASE											
		(42,298)		0	(42,298)		(11,103)	(73)	205	63	97
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base	(3,299)			0	(3,299)	PRODBASE-2	(866)	(6)	16	5	8
Income Taxes	(449)			0	(449)		(118)	(1)	2	1	1
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		10		0	10	PRODPROTAX-2	1	0	1	0	0
Subtotal		(3,739)		0	(3,739)		(983)	(6)	19	6	9
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(9)		0	(9)	S_INFRXT	0	0	0	0	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		449					66	8	35	11	16
Subtotal		449					66	8	35	11	16
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG	19,568		UFGALLO	13,596	5,972	S_INFRFUELVOL	296	94	34	1	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity	2,778			0	2,778	FSTRANS DIR	1,750	645	249	0	133
FT Transportation Fuel	2,753			0	2,753	FSFUELDIR	2,086	507	45	0	115
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		25,099		13,596	11,503		4,132	1,246	329	1	248

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Purchase Production Other
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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	1,662	GSGO&EDIRECT	1,283	379	S_INFRANDELVOL	370	41	142
Other	688	6		0	6	S_INFRANDELVOL	2	1	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>1,668</u>		<u>1,283</u>	<u>385</u>		<u>372</u>	<u>41</u>	<u>142</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	1,799	GSMRKTINGDIRECT	1,799	0		436	6	290
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>1,799</u>		<u>1,799</u>	<u>0</u>		<u>436</u>	<u>6</u>	<u>290</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision	670.1	0		0	0		0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	1,662	GSGO&EDIRECT	1,283	379	S_INFRANDELVOL	37	152	8	3
Other	688	6		0	6	S_INFRANDELVOL	0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		1,668		1,283	385		37	153	8	3
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	1,799	GSMRKTINGDIRECT	1,799	0		84	302	6	6
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		1,799		1,799	0		84	302	6	6

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	1,662	GSGO&EDIRECT	1,283	379	S_INFRANDELVOL	6	1	217	35	12
Other	688	6		0	6	S_INFRANDELVOL	0	0	3	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		1,668		1,283	385		6	1	219	35	12
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	1,799	GSMRKTINGDIRECT	1,799	0		8	2	104	62	3
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		1,799		1,799	0		8	2	104	62	3

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	1,662	GSGO&EDIRECT	1,283	379	S_INFRANDELVOL	0	0	0	0	0	0
Other	688	6		0	6	S_INFRANDELVOL	0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		1,668		1,283	385		0	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	1,799	GSMRKTINGDIRECT	1,799	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		1,799		1,799	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	1,662	GSGO&EDIRECT	1,283	379	S_INFRANDELVOL	233	3	227	70	107
Other	688	6		0	6	S_INFRANDELVOL	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		1,668		1,283	385		233	3	227	70	107
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	1,799	GSMRKTINGDIRECT	1,799	0		328	4	90	27	42
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		1,799		1,799	0		328	4	90	27	42

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	679	610	0
Other	719	0		0	0		0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>679</u>	<u>610</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	2,401	GSADMINDIRECT	208	2,193	PRODO&MEXP-2	614	212	246
Special Services	722	22		0	22	PRODO&MEXP-2	6	2	2
Insurance	723	217		0	217	PRODO&MEXP-2	59	21	22
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,999	GSBENEFITSDP	1,067	932	PRODLABOR-2	463	41	256
Other Admin & General Expenses	728	48		0	48	PRODO&MEXP-2	13	5	5
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>4,688</u>		<u>1,275</u>	<u>3,413</u>		<u>1,156</u>	<u>281</u>	<u>530</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		9,710		4,358	5,352		2,642	939	962
TOTAL COST OF GAS		<u>25,099</u>		<u>13,596</u>	<u>11,503</u>		<u>1,737</u>	<u>578</u>	<u>230</u>
TOTAL OPERATING EXPENSES		<u>34,809</u>		<u>17,953</u>	<u>16,855</u>		<u>4,379</u>	<u>1,517</u>	<u>1,192</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	DPADMIN	955	15	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		5,079		0	5,079	ABCCUST	3,719	46	0
Subtotal		<u>6,387</u>		<u>0</u>	<u>6,387</u>		<u>4,673</u>	<u>61</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	2,401	GSADMINDIRECT	208	2,193	PRODO&MEXP-2	70	258	7	5
Special Services	722	22		0	22	PRODO&MEXP-2	1	2	0	0
Insurance	723	217		0	217	PRODO&MEXP-2	6	23	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,999	GSBENEFITSDP	1,067	932	PRODLABOR-2	73	267	6	5
Other Admin & General Expenses	728	48		0	48	PRODO&MEXP-2	1	5	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>4,688</u>		<u>1,275</u>	<u>3,413</u>		<u>151</u>	<u>556</u>	<u>13</u>	<u>10</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		9,710		4,358	5,352		271	1,011	27	18
TOTAL COST OF GAS		<u>25,099</u>		<u>13,596</u>	<u>11,503</u>		<u>10</u>	<u>310</u>	<u>86</u>	<u>3</u>
TOTAL OPERATING EXPENSES		<u>34,809</u>		<u>17,953</u>	<u>16,855</u>		<u>282</u>	<u>1,321</u>	<u>113</u>	<u>21</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	DPADMIN	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		5,079		0	5,079	ABCCUST	0	0	0	0
Subtotal		<u>6,387</u>		<u>0</u>	<u>6,387</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	2,401	GSADMINDIRECT	208	2,193	PRODO&MEXP-2	8	2	149	54	6
Special Services	722	22		0	22	PRODO&MEXP-2	0	0	1	0	0
Insurance	723	217		0	217	PRODO&MEXP-2	1	0	14	5	1
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,999	GSBENEFITSDP	1,067	932	PRODLABOR-2	8	2	124	55	4
Other Admin & General Expenses	728	48		0	48	PRODO&MEXP-2	0	0	3	1	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>4,688</u>		<u>1,275</u>	<u>3,413</u>		<u>17</u>	<u>4</u>	<u>291</u>	<u>115</u>	<u>11</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		9,710		4,358	5,352		31	7	614	212	26
TOTAL COST OF GAS		<u>25,099</u>		<u>13,596</u>	<u>11,503</u>		<u>37</u>	<u>0</u>	<u>2,698</u>	<u>120</u>	<u>165</u>
TOTAL OPERATING EXPENSES		<u>34,809</u>		<u>17,953</u>	<u>16,855</u>		<u>68</u>	<u>7</u>	<u>3,311</u>	<u>332</u>	<u>191</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	DPADMIN	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		5,079		0	5,079	ABCCUST	0	0	0	0	0
Subtotal		<u>6,387</u>		<u>0</u>	<u>6,387</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	2,401	GSADMINDIRECT	208	2,193	PRODO&MEXP-2	0	0	0	0	0	0
Special Services	722	22		0	22	PRODO&MEXP-2	0	0	0	0	0	0
Insurance	723	217		0	217	PRODO&MEXP-2	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	1,999	GSBENEFITSDP	1,067	932	PRODLABOR-2	0	0	0	0	0	0
Other Admin & General Expenses	728	48		0	48	PRODO&MEXP-2	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>4,688</u>		<u>1,275</u>	<u>3,413</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		9,710		4,358	5,352		0	0	0	0	0	0
TOTAL COST OF GAS		<u>25,099</u>		<u>13,596</u>	<u>11,503</u>		<u>0</u>	<u>552</u>	<u>2,469</u>	<u>9,894</u>	<u>83</u>	<u>173</u>
TOTAL OPERATING EXPENSES		<u>34,809</u>		<u>17,953</u>	<u>16,855</u>		<u>0</u>	<u>552</u>	<u>2,469</u>	<u>9,894</u>	<u>83</u>	<u>173</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	DPADMIN	0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		5,079		0	5,079	ABCCUST	0	0	0	0	0	0
Subtotal		<u>6,387</u>		<u>0</u>	<u>6,387</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Other
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	1,555		0	1,555	BDEBTOTHSUP	156	110	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>1,555</u>		<u>0</u>	<u>1,555</u>		<u>156</u>	<u>110</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	2,401	GSADMINDIRECT	208	2,193	PRODO&MEXP-2	342	39	219	67	103
Special Services	722	22		0	22	PRODO&MEXP-2	3	0	2	1	1
Insurance	723	217		0	217	PRODO&MEXP-2	32	4	17	5	8
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,999	GSBENEFITSDP	1,067	932	PRODLABOR-2	336	9	196	60	93
Other Admin & General Expenses	728	48		0	48	PRODO&MEXP-2	7	1	4	1	2
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>4,688</u>		<u>1,275</u>	<u>3,413</u>		<u>721</u>	<u>53</u>	<u>437</u>	<u>134</u>	<u>207</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		9,710		4,358	5,352		1,437	171	754	231	356
TOTAL COST OF GAS		<u>25,099</u>		<u>13,596</u>	<u>11,503</u>		<u>4,132</u>	<u>1,246</u>	<u>329</u>	<u>1</u>	<u>248</u>
TOTAL OPERATING EXPENSES		<u>34,809</u>		<u>17,953</u>	<u>16,855</u>		<u>5,569</u>	<u>1,417</u>	<u>1,082</u>	<u>232</u>	<u>605</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		1,308		0	1,308	DPADMIN	334	5	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		5,079		0	5,079	ABCCUST	1,301	14	0	0	0
Subtotal		<u>6,387</u>		<u>0</u>	<u>6,387</u>		<u>1,635</u>	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation <u>Service</u> C1	Interruptible Trans. Service <u>& Exchanges</u> C1	Dawn-Trafalgar Transport <u>Service</u> M12	Local Production Transportation <u>Service</u> M13
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		0		0	0		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		0		0	0		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		0		0	0		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		127		0	127	PRODCOG-3	0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE									
		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		0					7.80%	7.80%	7.80%
Return on Rate Base		10		0	10	PRODBASE-3	0	0	0
Income Taxes		1		0	1		0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>11</u>		<u>0</u>	<u>11</u>		<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		0					0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand	72,141			0	72,141	TRANSALLO	0	0	0
FT Transportation Commodity	0			0	0		0	0	0
FT Transportation Fuel	0			0	0		0	0	0
Other Transportation	0			0	0		0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0
Winter Peaking Service	0			0	0		0	0	0
Diversions	18			0	18	TRANSALLO	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		127		0	127	PRODCOG-3	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE										
		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10	PRODBASE-3	0	0	0	0
Income Taxes		1		0	1		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>11</u>		<u>0</u>	<u>11</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		0					0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand	72,141			0	72,141	TRANSALLO	0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0
Other Transportation	0			0	0		0	0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0
Diversions	18			0	18	TRANSALLO	0	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		127		0	127	PRODCOG-3	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10	PRODBASE-3	0	0	0	0	0
Income Taxes		1		0	1		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>11</u>		<u>0</u>	<u>11</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand	72,141			0	72,141	TRANSALLO	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions	18			0	18	TRANSALLO	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		127		0	127	PRODCOG-3	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10	PRODBASE-3	0	0	0	0	0
Income Taxes		1		0	1		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>11</u>		<u>0</u>	<u>11</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand	72,141			0	72,141	TRANSALLO	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions	18			0	18	TRANSALLO	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		127		0	127	PRODCOG-3	0	84	29	10	0	3
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>84</u>	<u>29</u>	<u>10</u>	<u>0</u>	<u>3</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>127</u>		<u>0</u>	<u>127</u>		<u>0</u>	<u>84</u>	<u>29</u>	<u>10</u>	<u>0</u>	<u>3</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10	PRODBASE-3	0	7	2	1	0	0
Income Taxes		1		0	1		0	1	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>11</u>		<u>0</u>	<u>11</u>		<u>0</u>	<u>7</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		0					0	0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		72,141		0	72,141	TRANSALLO	0	47,700	16,646	5,834	0	1,961
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		18		0	18	TRANSALLO	0	12	4	1	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>47,711</u>	<u>16,650</u>	<u>5,835</u>	<u>0</u>	<u>1,962</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation <u>Service</u> C1	Interruptible Trans. Service <u>& Exchanges</u> C1	Dawn-Trafalgar Transport <u>Service</u> M12	Local Production Transportation <u>Service</u> M13
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation <u>Service</u> C1	Interruptible Trans. Service <u>& Exchanges</u> C1	Dawn-Trafalgar Transport <u>Service</u> M12	Local Production Transportation <u>Service</u> M13
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service <u>Small Volume</u> M1	Gen. Service <u>Large Volume</u> M2	Firm <u>Contract</u> M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0
TOTAL COST OF GAS		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- <u>Firm</u> M5	Interruptible Contract- <u>Interruptible</u> M5	Special Large Volume Contract - <u>Firm</u> M7	Special Large Volume Contract - <u>Interruptible</u> M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	0		0	0		0	0	0	0
Special Services	722	0		0	0		0	0	0	0
Insurance	723	0		0	0		0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0
TOTAL COST OF GAS		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Purchase Production Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Storage Transportation Service M16	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	0		0	0		0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>47,711</u>	<u>16,650</u>	<u>5,835</u>	<u>0</u>	<u>1,962</u>
TOTAL OPERATING EXPENSES		<u>72,158</u>		<u>0</u>	<u>72,158</u>		<u>0</u>	<u>47,711</u>	<u>16,650</u>	<u>5,835</u>	<u>0</u>	<u>1,962</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	2,637	896	231
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>2,637</u>	<u>896</u>	<u>231</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	1	0	80	0
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>1</u>	<u>0</u>	<u>80</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	14	2	1,326	0	258
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>14</u>	<u>2</u>	<u>1,326</u>	<u>0</u>	<u>258</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	627	0	0	0	0	0
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	7,406		0	7,406	DEHYDEMAND	996	264	69	5	0
Subtotal		<u>7,406</u>		<u>0</u>	<u>7,406</u>		<u>996</u>	<u>264</u>	<u>69</u>	<u>5</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0	DEHYDEMAND	0	0	0
Structures & Improvements	482	13		0	13	DEHYDEMAND	5	2	0
Furniture and Equipment	483	34		0	34	DEHYDEMAND	12	4	1
Transportation Equipment	484	13		0	13	DEHYDEMAND	5	2	0
Construction Equipment	485/6	15		0	15	DEHYDEMAND	5	2	0
Communication Equipment	488	9		0	9	DEHYDEMAND	3	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>84</u>		<u>0</u>	<u>84</u>		<u>30</u>	<u>10</u>	<u>3</u>
TOTAL GROSS PLANT IN SERVICE		<u>7,490</u>		<u>0</u>	<u>7,490</u>		<u>2,667</u>	<u>906</u>	<u>234</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	1,574	535	138
Subtotal		<u>4,420</u>		<u>0</u>	<u>4,420</u>		<u>1,574</u>	<u>535</u>	<u>138</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0	DEHYDEMAND	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYDEMAND	0	0	0	0
Furniture and Equipment	483	34		0	34	DEHYDEMAND	0	0	0	0
Transportation Equipment	484	13		0	13	DEHYDEMAND	0	0	0	0
Construction Equipment	485/6	15		0	15	DEHYDEMAND	0	0	0	0
Communication Equipment	488	9		0	9	DEHYDEMAND	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		84		0	84		0	0	1	0
TOTAL GROSS PLANT IN SERVICE										
		7,490		0	7,490		1	0	81	0
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	1	0	48	0
Subtotal		4,420		0	4,420		1	0	48	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0	DEHYDEMAND	0	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYDEMAND	0	0	2	0	0
Furniture and Equipment	483	34		0	34	DEHYDEMAND	0	0	6	0	1
Transportation Equipment	484	13		0	13	DEHYDEMAND	0	0	2	0	0
Construction Equipment	485/6	15		0	15	DEHYDEMAND	0	0	3	0	1
Communication Equipment	488	9		0	9	DEHYDEMAND	0	0	2	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		84		0	84		0	0	15	0	3
TOTAL GROSS PLANT IN SERVICE											
		7,490		0	7,490		14	2	1,341	0	261
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	8	1	791	0	154
Subtotal		4,420		0	4,420		8	1	791	0	154

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0	DEHYDEMAND	0	0	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYDEMAND	1	0	0	0	0	0
Furniture and Equipment	483	34		0	34	DEHYDEMAND	3	0	0	0	0	0
Transportation Equipment	484	13		0	13	DEHYDEMAND	1	0	0	0	0	0
Construction Equipment	485/6	15		0	15	DEHYDEMAND	1	0	0	0	0	0
Communication Equipment	488	9		0	9	DEHYDEMAND	1	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		84		0	84		7	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		7,490		0	7,490		634	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	374	0	0	0	0	0
Subtotal		4,420		0	4,420		374	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0	DEHYDEMAND	0	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYDEMAND	2	0	0	0	0
Furniture and Equipment	483	34		0	34	DEHYDEMAND	5	1	0	0	0
Transportation Equipment	484	13		0	13	DEHYDEMAND	2	0	0	0	0
Construction Equipment	485/6	15		0	15	DEHYDEMAND	2	1	0	0	0
Communication Equipment	488	9		0	9	DEHYDEMAND	1	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		84		0	84		11	3	1	0	0
TOTAL GROSS PLANT IN SERVICE											
		7,490		0	7,490		1,008	267	70	5	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	4,420		0	4,420	DEHYDEMAND	595	157	41	3	0
Subtotal		4,420		0	4,420		595	157	41	3	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	1	0	0
Furniture and Equipment	483	21		0	21	DEHYDEMAND	7	3	1
Transportation Equipment	484	4		0	4	DEHYDEMAND	2	1	0
Construction Equipment	485/6	5		0	5	DEHYDEMAND	2	1	0
Communication Equipment	488	5		0	5	DEHYDEMAND	2	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>39</u>		<u>0</u>	<u>39</u>		<u>14</u>	<u>5</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>4,459</u></u>		<u><u>0</u></u>	<u><u>4,459</u></u>		<u><u>1,588</u></u>	<u><u>540</u></u>	<u><u>139</u></u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYDEMAND	0	0	0	0
Transportation Equipment	484	4		0	4	DEHYDEMAND	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYDEMAND	0	0	0	0
Communication Equipment	488	5		0	5	DEHYDEMAND	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>39</u>		<u>0</u>	<u>39</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION										
		<u>4,459</u>		<u>0</u>	<u>4,459</u>		<u>1</u>	<u>0</u>	<u>48</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	0	0	1	0	0
Furniture and Equipment	483	21		0	21	DEHYDEMAND	0	0	4	0	1
Transportation Equipment	484	4		0	4	DEHYDEMAND	0	0	1	0	0
Construction Equipment	485/6	5		0	5	DEHYDEMAND	0	0	1	0	0
Communication Equipment	488	5		0	5	DEHYDEMAND	0	0	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>39</u>		<u>0</u>	<u>39</u>		<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION											
		<u>4,459</u>		<u>0</u>	<u>4,459</u>		<u>8</u>	<u>1</u>	<u>798</u>	<u>0</u>	<u>155</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	0	0	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYDEMAND	2	0	0	0	0	0
Transportation Equipment	484	4		0	4	DEHYDEMAND	0	0	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYDEMAND	0	0	0	0	0	0
Communication Equipment	488	5		0	5	DEHYDEMAND	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		39		0	39		3	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		4,459		0	4,459		377	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYDEMAND	1	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYDEMAND	3	1	0	0	0
Transportation Equipment	484	4		0	4	DEHYDEMAND	1	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYDEMAND	1	0	0	0	0
Communication Equipment	488	5		0	5	DEHYDEMAND	1	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>39</u>		<u>0</u>	<u>39</u>		<u>5</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>4,459</u>		<u>0</u>	<u>4,459</u>		<u>600</u>	<u>159</u>	<u>42</u>	<u>3</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment	26	0		0	26	DEHYDEMAND	9	3	1
ABC Receivable/Payables	0	0		0	0		0	0	0
Prepaid and Deferred Expense	4	0		0	4	DEHYDEMAND	2	1	0
Customer Deposits	0	0		0	0		0	0	0
Other	0	0		0	0		0	0	0
Subtotal		<u>30</u>		<u>0</u>	<u>30</u>		<u>11</u>	<u>4</u>	<u>1</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(477)</u>		<u>0</u>	<u>(477)</u>	DEHYDEMAND	<u>(170)</u>	<u>(58)</u>	<u>(15)</u>
TOTAL RATE BASE									
		<u>2,585</u>		<u>0</u>	<u>2,585</u>		<u>920</u>	<u>313</u>	<u>81</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		0					7.80%	7.80%	7.80%
Return on Rate Base	202	0		0	202	DEHYDEMAND	72	24	6
Income Taxes	27	0		0	27		10	3	1
Capital Taxes	0	0		0	0		0	0	0
Property Tax	0	0		0	0		0	0	0
Subtotal		<u>229</u>		<u>0</u>	<u>229</u>		<u>82</u>	<u>28</u>	<u>7</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(37)</u>	<u>(13)</u>	<u>(3)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant	197	0					70	24	6
Transmission Plant	0	0					0	0	0
Distribution Plant (Southern Ontario)	0	0					0	0	0
Distribution Plant (Northern Ontario)	0	0					0	0	0
Intangible Plant	0	0					0	0	0
General Plant	11	0					4	1	0
Subtotal		<u>208</u>					<u>74</u>	<u>25</u>	<u>6</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity	0	0		0	0		0	0	0
Load Balancing	0	0		0	0		0	0	0
Other Supplies - UFG	0	0		0	0		0	0	0
FT Transportation Demand	0	0		0	0		0	0	0
FT Transportation Commodity	0	0		0	0		0	0	0
FT Transportation Fuel	0	0		0	0		0	0	0
Other Transportation	0	0		0	0		0	0	0
Sales Service Landed Supply Cost	0	0		0	0		0	0	0
Winter Peaking Service	0	0		0	0		0	0	0
Diversions	0	0		0	0		0	0	0
3rd Party Storage and STS	0	0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment	26	0		0	26	DEHYDEMAND	0	0	0	0
ABC Receivable/Payables	0	0		0	0		0	0	0	0
Prepaid and Deferred Expense	4	0		0	4	DEHYDEMAND	0	0	0	0
Customer Deposits	0	0		0	0		0	0	0	0
Other	0	0		0	0		0	0	0	0
Subtotal		<u>30</u>		<u>0</u>	<u>30</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(477)</u>		<u>0</u>	<u>(477)</u>	DEHYDEMAND	<u>(0)</u>	<u>0</u>	<u>(5)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>2,585</u>		<u>0</u>	<u>2,585</u>		<u>0</u>	<u>0</u>	<u>28</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%
Return on Rate Base	202	0		0	202	DEHYDEMAND	0	0	2	0
Income Taxes	27	0		0	27		0	0	0	0
Capital Taxes	0	0		0	0		0	0	0	0
Property Tax	0	0		0	0		0	0	0	0
Subtotal	<u>229</u>	<u>0</u>		<u>0</u>	<u>229</u>		<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(0)</u>	<u>0</u>	<u>(1)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant	0	0		0	0		0	0	0	0
Local Storage Plant	0	0		0	0		0	0	0	0
Underground Storage Plant	197	0		0	0		0	0	2	0
Transmission Plant	0	0		0	0		0	0	0	0
Distribution Plant (Southern Ontario)	0	0		0	0		0	0	0	0
Distribution Plant (Northern Ontario)	0	0		0	0		0	0	0	0
Intangible Plant	0	0		0	0		0	0	0	0
General Plant	11	0		0	0		0	0	0	0
Subtotal	<u>208</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity	0	0		0	0		0	0	0	0
Load Balancing	0	0		0	0		0	0	0	0
Other Supplies - UFG	0	0		0	0		0	0	0	0
FT Transportation Demand	0	0		0	0		0	0	0	0
FT Transportation Commodity	0	0		0	0		0	0	0	0
FT Transportation Fuel	0	0		0	0		0	0	0	0
Other Transportation	0	0		0	0		0	0	0	0
Sales Service Landed Supply Cost	0	0		0	0		0	0	0	0
Winter Peaking Service	0	0		0	0		0	0	0	0
Diversions	0	0		0	0		0	0	0	0
3rd Party Storage and STS	0	0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment	26	0		0	26	DEHYDEMAND	0	0	5	0	1
ABC Receivable/Payables	0	0		0	0		0	0	0	0	0
Prepaid and Deferred Expense	4	0		0	4	DEHYDEMAND	0	0	1	0	0
Customer Deposits	0	0		0	0		0	0	0	0	0
Other	0	0		0	0		0	0	0	0	0
Subtotal		<u>30</u>		<u>0</u>	<u>30</u>		<u>0</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>1</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(477)</u>		<u>0</u>	<u>(477)</u>	DEHYDEMAND	<u>(1)</u>	<u>(0)</u>	<u>(85)</u>	<u>0</u>	<u>(17)</u>
TOTAL RATE BASE											
		<u>2,585</u>		<u>0</u>	<u>2,585</u>		<u>5</u>	<u>1</u>	<u>463</u>	<u>0</u>	<u>90</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base	202	0		0	202	DEHYDEMAND	0	0	36	0	7
Income Taxes	27	0		0	27		0	0	5	0	1
Capital Taxes	0	0		0	0		0	0	0	0	0
Property Tax	0	0		0	0		0	0	0	0	0
Subtotal		<u>229</u>		<u>0</u>	<u>229</u>		<u>0</u>	<u>0</u>	<u>41</u>	<u>0</u>	<u>8</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(0)</u>	<u>(0)</u>	<u>(19)</u>	<u>0</u>	<u>(4)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant	0	0					0	0	0	0	0
Local Storage Plant	0	0					0	0	0	0	0
Underground Storage Plant	197	0					0	0	35	0	7
Transmission Plant	0	0					0	0	0	0	0
Distribution Plant (Southern Ontario)	0	0					0	0	0	0	0
Distribution Plant (Northern Ontario)	0	0					0	0	0	0	0
Intangible Plant	0	0					0	0	0	0	0
General Plant	11	0					0	0	2	0	0
Subtotal		<u>208</u>					<u>0</u>	<u>0</u>	<u>37</u>	<u>0</u>	<u>7</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity	0	0		0	0		0	0	0	0	0
Load Balancing	0	0		0	0		0	0	0	0	0
Other Supplies - UFG	0	0		0	0		0	0	0	0	0
FT Transportation Demand	0	0		0	0		0	0	0	0	0
FT Transportation Commodity	0	0		0	0		0	0	0	0	0
FT Transportation Fuel	0	0		0	0		0	0	0	0	0
Other Transportation	0	0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost	0	0		0	0		0	0	0	0	0
Winter Peaking Service	0	0		0	0		0	0	0	0	0
Diversions	0	0		0	0		0	0	0	0	0
3rd Party Storage and STS	0	0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment	26	0		0	26	DEHYDEMAND	2	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense	4	0		0	4	DEHYDEMAND	0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>30</u>		<u>0</u>	<u>30</u>		<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(477)</u>		<u>0</u>	<u>(477)</u>	DEHYDEMAND	<u>(40)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>2,585</u>		<u>0</u>	<u>2,585</u>		<u>219</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base	202	0		0	202	DEHYDEMAND	17	0	0	0	0	0
Income Taxes	27	0		0	27		2	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>229</u>		<u>0</u>	<u>229</u>		<u>19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(9)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant	197	0					17	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant	11	0					1	0	0	0	0	0
Subtotal		<u>208</u>					<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		26		0	26	DEHYDEMAND	3	1	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		4		0	4	DEHYDEMAND	1	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>30</u>		<u>0</u>	<u>30</u>		<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(477)</u>		<u>0</u>	<u>(477)</u>	DEHYDEMAND	<u>(64)</u>	<u>(17)</u>	<u>(4)</u>	<u>(0)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>2,585</u>		<u>0</u>	<u>2,585</u>		<u>348</u>	<u>92</u>	<u>24</u>	<u>2</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		202		0	202	DEHYDEMAND	27	7	2	0	0
Income Taxes		27		0	27		4	1	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>229</u>		<u>0</u>	<u>229</u>		<u>31</u>	<u>8</u>	<u>2</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(104)</u>		<u>0</u>	<u>(104)</u>	DEHYDEMAND	<u>(14)</u>	<u>(4)</u>	<u>(1)</u>	<u>(0)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		197					26	7	2	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		11					1	0	0	0	0
Subtotal		<u>208</u>					<u>28</u>	<u>7</u>	<u>2</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	0		0	0		0	0	0	0
Special Services	722	0		0	0		0	0	0	0
Insurance	723	0		0	0		0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	0		0	0		0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0	DEHYCOMMODITY	0	0	0
Structures & Improvements	482	13		0	13	DEHYCOMMODITY	5	2	1
Furniture and Equipment	483	34		0	34	DEHYCOMMODITY	12	4	2
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	5	2	1
Construction Equipment	485/6	15		0	15	DEHYCOMMODITY	5	2	1
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>75</u>		<u>0</u>	<u>75</u>		<u>28</u>	<u>9</u>	<u>4</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>75</u></u>		<u><u>0</u></u>	<u><u>75</u></u>		<u><u>28</u></u>	<u><u>9</u></u>	<u><u>4</u></u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0	DEHYCOMMODITY	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYCOMMODITY	0	1	0	0
Furniture and Equipment	483	34		0	34	DEHYCOMMODITY	0	2	1	0
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	0	1	0	0
Construction Equipment	485/6	15		0	15	DEHYCOMMODITY	0	1	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>75</u>		<u>0</u>	<u>75</u>		<u>0</u>	<u>5</u>	<u>1</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>75</u></u>		<u><u>0</u></u>	<u><u>75</u></u>		<u><u>0</u></u>	<u><u>5</u></u>	<u><u>1</u></u>	<u><u>0</u></u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYCOMMODITY	0	0	1	0	0
Furniture and Equipment	483	34		0	34	DEHYCOMMODITY	0	0	2	0	1
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	0	0	1	0	0
Construction Equipment	485/6	15		0	15	DEHYCOMMODITY	0	0	1	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		75		0	75		1	0	4	0	2
TOTAL GROSS PLANT IN SERVICE											
		75		0	75		1	0	4	0	2
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0	DEHYCOMMODITY	0	0	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYCOMMODITY	2	0	0	0	0	0
Furniture and Equipment	483	34		0	34	DEHYCOMMODITY	4	0	0	0	0	0
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	2	0	0	0	0	0
Construction Equipment	485/6	15		0	15	DEHYCOMMODITY	2	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		75		0	75		9	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		75		0	75		9	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Structures & Improvements	482	13		0	13	DEHYCOMMODITY	2	0	0	0	0
Furniture and Equipment	483	34		0	34	DEHYCOMMODITY	4	1	0	0	0
Transportation Equipment	484	13		0	13	DEHYCOMMODITY	1	0	0	0	0
Construction Equipment	485/6	15		0	15	DEHYCOMMODITY	2	1	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		75		0	75		9	3	1	0	0
TOTAL GROSS PLANT IN SERVICE											
		75		0	75		9	3	1	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	1	0	0
Furniture and Equipment	483	21		0	21	DEHYCOMMODITY	8	3	1
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	2	1	0
Construction Equipment	485/6	5		0	5	DEHYCOMMODITY	2	1	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>34</u>		<u>0</u>	<u>34</u>		<u>13</u>	<u>4</u>	<u>2</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>34</u></u>		<u><u>0</u></u>	<u><u>34</u></u>		<u><u>13</u></u>	<u><u>4</u></u>	<u><u>2</u></u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYCOMMODITY	0	1	0	0
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYCOMMODITY	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		34		0	34		0	2	1	0
TOTAL ACCUMULATED DEPRECIATION										
		34		0	34		0	2	1	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	0	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYCOMMODITY	0	0	1	0	1
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	0	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYCOMMODITY	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		34		0	34		0	0	2	0	1
TOTAL ACCUMULATED DEPRECIATION											
		34		0	34		0	0	2	0	1

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	0	0	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYCOMMODITY	3	0	0	0	0	0
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	1	0	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYCOMMODITY	1	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		34		0	34		4	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		34		0	34		4	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	4		0	4	DEHYCOMMODITY	0	0	0	0	0
Furniture and Equipment	483	21		0	21	DEHYCOMMODITY	2	1	0	0	0
Transportation Equipment	484	4		0	4	DEHYCOMMODITY	0	0	0	0	0
Construction Equipment	485/6	5		0	5	DEHYCOMMODITY	1	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		34		0	34		4	1	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		34		0	34		4	1	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		6		0	6	DEHYCOMMODITY	2	1	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>6</u>		<u>0</u>	<u>6</u>		<u>2</u>	<u>1</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>-0</u>		<u>0</u>	<u>(0)</u>	DEHYCOMMODITY	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>47</u>		<u>0</u>	<u>47</u>		<u>17</u>	<u>6</u>	<u>2</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		0					7.80%	7.80%	7.80%
Return on Rate Base		4		0	4		1	0	0
Income Taxes		0		0	0		0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>2</u>	<u>1</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>-0</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		10					4	1	0
Subtotal		<u>10</u>					<u>4</u>	<u>1</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		6		0	6	DEHYCOMMODITY	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>6</u>		<u>0</u>	<u>6</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>-0</u>		<u>0</u>	<u>(0)</u>	DEHYCOMMODITY	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
TOTAL RATE BASE										
		<u>47</u>		<u>0</u>	<u>47</u>		<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4		0	4		0	0	0	0
Income Taxes		0		0	0		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>-0</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		10					0	1	0	0
Subtotal		<u>10</u>					<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		6		0	6	DEHYCOMMODITY	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>6</u>		<u>0</u>	<u>6</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>-0</u>		<u>0</u>	<u>(0)</u>	DEHYCOMMODITY	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
TOTAL RATE BASE		<u>47</u>		<u>0</u>	<u>47</u>		<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>1</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4		0	4		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>-0</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		10					0	0	1	0	0
Subtotal		<u>10</u>					<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		6		0	6	DEHYCOMMODITY	1	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>6</u>		<u>0</u>	<u>6</u>		<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>-0</u>		<u>0</u>	<u>(0)</u>	DEHYCOMMODITY	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>47</u>		<u>0</u>	<u>47</u>		<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4		0	4		0	0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>-0</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		10					1	0	0	0	0	0
Subtotal		<u>10</u>					<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		6		0	6	DEHYCOMMODITY	1	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>6</u>		<u>0</u>	<u>6</u>		<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>-0</u>		<u>0</u>	<u>(0)</u>	DEHYCOMMODITY	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>47</u>		<u>0</u>	<u>47</u>		<u>5</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		0					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4		0	4		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>4</u>		<u>0</u>	<u>4</u>		<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>-0</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		10					1	0	0	0	0
Subtotal		<u>10</u>					<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Dehydrator Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	34	11	4
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	16		0	16	DEHYCOMMODITY	6	2	1
Other	859	0		0	0		0	0	0
Subtotal		<u>107</u>		<u>0</u>	<u>107</u>		<u>39</u>	<u>13</u>	<u>5</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	0	6	2	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	16		0	16	DEHYCOMMODITY	0	1	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>107</u>		<u>0</u>	<u>107</u>		<u>0</u>	<u>7</u>	<u>2</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	1	0	5	0	2
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	16		0	16	DEHYCOMMODITY	0	0	1	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>107</u>		<u>0</u>	<u>107</u>		<u>1</u>	<u>0</u>	<u>6</u>	<u>0</u>	<u>3</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	11	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	16		0	16	DEHYCOMMODITY	2	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>107</u>		<u>0</u>	<u>107</u>		<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	91		0	91	DEHYCOMMODITY	11	3	1	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	16		0	16	DEHYCOMMODITY	2	1	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>107</u>		<u>0</u>	<u>107</u>		<u>12</u>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Storage Dehydrator Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0	DEHYCOMMODITY	0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0	DEHYCOMMODITY	0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0	DEHYCOMMODITY	0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	5		0	5	DEHYCOMMODITY	2	1	0
Special Services	722	0		0	0	DEHYCOMMODITY	0	0	0
Insurance	723	1		0	1	DEHYCOMMODITY	0	0	0
Injuries & Damages	724	0		0	0	DEHYCOMMODITY	0	0	0
Employee Benefits	725	13		0	13	DEHYCOMMODITY	5	2	1
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>20</u>		<u>0</u>	<u>20</u>		<u>7</u>	<u>2</u>	<u>1</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		126		0	126		47	15	6
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>126</u>		<u>0</u>	<u>126</u>		<u>47</u>	<u>15</u>	<u>6</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	5		0	5	DEHYCOMMODITY	0	0	0	0
Special Services	722	0		0	0	DEHYCOMMODITY	0	0	0	0
Insurance	723	1		0	1	DEHYCOMMODITY	0	0	0	0
Injuries & Damages	724	0		0	0	DEHYCOMMODITY	0	0	0	0
Employee Benefits	725	13		0	13	DEHYCOMMODITY	0	1	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>20</u>		<u>0</u>	<u>20</u>		<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		126		0	126		0	8	2	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>126</u>		<u>0</u>	<u>126</u>		<u>0</u>	<u>8</u>	<u>2</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	5		0	5	DEHYCOMMODITY	0	0	0	0	0
Special Services	722	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Insurance	723	1		0	1	DEHYCOMMODITY	0	0	0	0	0
Injuries & Damages	724	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Employee Benefits	725	13		0	13	DEHYCOMMODITY	0	0	1	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>20</u>		<u>0</u>	<u>20</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		126		0	126		1	0	7	0	3
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>126</u>		<u>0</u>	<u>126</u>		<u>1</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>3</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	5		0	5	DEHYCOMMODITY	1	0	0	0	0	0
Special Services	722	0		0	0	DEHYCOMMODITY	0	0	0	0	0	0
Insurance	723	1		0	1	DEHYCOMMODITY	0	0	0	0	0	0
Injuries & Damages	724	0		0	0	DEHYCOMMODITY	0	0	0	0	0	0
Employee Benefits	725	13		0	13	DEHYCOMMODITY	2	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>20</u>		<u>0</u>	<u>20</u>		<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		126		0	126		15	0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>126</u>		<u>0</u>	<u>126</u>		<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	5		0	5	DEHYCOMMODITY	1	0	0	0	0
Special Services	722	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Insurance	723	1		0	1	DEHYCOMMODITY	0	0	0	0	0
Injuries & Damages	724	0		0	0	DEHYCOMMODITY	0	0	0	0	0
Employee Benefits	725	13		0	13	DEHYCOMMODITY	2	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>20</u>		<u>0</u>	<u>20</u>		<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		126		0	126		15	5	2	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>126</u>		<u>0</u>	<u>126</u>		<u>15</u>	<u>5</u>	<u>2</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	2,456		0	2,456	NETFROMSTOR	875	297	77
Land Rights	451	16,031		0	16,031	NETFROMSTOR	5,709	1,940	500
Structures & Improvements	452	21,769		0	21,769	NETFROMSTOR	7,752	2,634	680
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	16,286	5,534	1,428
Measuring and Regulating	457	23,625		0	23,625	NETFROMSTOR	8,413	2,859	737
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	122,449		0	122,449	NETFROMSTOR	43,605	14,816	3,822
Other	459	0		0	0		0	0	0
Subtotal		<u>232,062</u>		<u>0</u>	<u>232,062</u>		<u>82,639</u>	<u>28,079</u>	<u>7,244</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	2,456		0	2,456	NETFROMSTOR	0	0	27	0
Land Rights	451	16,031		0	16,031	NETFROMSTOR	2	0	174	0
Structures & Improvements	452	21,769		0	21,769	NETFROMSTOR	3	0	236	0
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	5	0	495	0
Measuring and Regulating	457	23,625		0	23,625	NETFROMSTOR	3	0	256	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	122,449		0	122,449	NETFROMSTOR	14	0	1,326	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>232,062</u>		<u>0</u>	<u>232,062</u>		<u>27</u>	<u>0</u>	<u>2,513</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	2,456		0	2,456	NETFROMSTOR	5	1	440	0	86
Land Rights	451	16,031		0	16,031	NETFROMSTOR	30	3	2,870	0	558
Structures & Improvements	452	21,769		0	21,769	NETFROMSTOR	41	5	3,897	0	758
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	85	10	8,188	0	1,593
Measuring and Regulating	457	23,625		0	23,625	NETFROMSTOR	44	5	4,230	0	823
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	122,449		0	122,449	NETFROMSTOR	228	26	21,923	0	4,264
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>232,062</u>		<u>0</u>	<u>232,062</u>		<u>432</u>	<u>48</u>	<u>41,548</u>	<u>0</u>	<u>8,081</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	2,456		0	2,456	NETFROMSTOR	208	0	0	0	0	0
Land Rights	451	16,031		0	16,031	NETFROMSTOR	1,357	0	0	0	0	0
Structures & Improvements	452	21,769		0	21,769	NETFROMSTOR	1,842	0	0	0	0	0
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	3,871	0	0	0	0	0
Measuring and Regulating	457	23,625		0	23,625	NETFROMSTOR	1,999	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	122,449		0	122,449	NETFROMSTOR	10,363	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>232,062</u>		<u>0</u>	<u>232,062</u>		<u>19,640</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	2,456		0	2,456	NETFROMSTOR	330	87	23	2	0
Land Rights	451	16,031		0	16,031	NETFROMSTOR	2,157	571	150	10	0
Structures & Improvements	452	21,769		0	21,769	NETFROMSTOR	2,929	775	204	14	0
Wells and Lines	453/4/5	45,733		0	45,733	NETFROMSTOR	6,153	1,629	429	30	0
Measuring and Regulating	457	23,625		0	23,625	NETFROMSTOR	3,178	841	221	15	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	122,449		0	122,449	NETFROMSTOR	16,474	4,361	1,148	80	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>232,062</u>		<u>0</u>	<u>232,062</u>		<u>31,220</u>	<u>8,264</u>	<u>2,175</u>	<u>152</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	17		0	17	NETFROMSTOR	6	2	1
Structures & Improvements	482	1,188		0	1,188	NETFROMSTOR	423	144	37
Furniture and Equipment	483	2,994		0	2,994	NETFROMSTOR	1,066	362	93
Transportation Equipment	484	1,137		0	1,137	NETFROMSTOR	405	138	35
Construction Equipment	485/6	1,297		0	1,297	NETFROMSTOR	462	157	40
Communication Equipment	488	357		0	357	NETFROMSTOR	127	43	11
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>6,988</u>		<u>0</u>	<u>6,988</u>		<u>2,489</u>	<u>846</u>	<u>218</u>
TOTAL GROSS PLANT IN SERVICE		<u>239,050</u>		<u>0</u>	<u>239,050</u>		<u>85,127</u>	<u>28,925</u>	<u>7,462</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	6,514		0	6,514	NETFROMSTOR	2,320	788	203
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	3,032	1,030	266
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	8,485	2,883	744
Measuring and Regulating	457	14,880		0	14,880	NETFROMSTOR	5,299	1,800	464
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	56,739		0	56,739	NETFROMSTOR	20,205	6,865	1,771
Other	459	0		0	0		0	0	0
Subtotal		<u>110,474</u>		<u>0</u>	<u>110,474</u>		<u>39,340</u>	<u>13,367</u>	<u>3,448</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	17		0	17	NETFROMSTOR	0	0	0	0
Structures & Improvements	482	1,188		0	1,188	NETFROMSTOR	0	0	13	0
Furniture and Equipment	483	2,994		0	2,994	NETFROMSTOR	0	0	32	0
Transportation Equipment	484	1,137		0	1,137	NETFROMSTOR	0	0	12	0
Construction Equipment	485/6	1,297		0	1,297	NETFROMSTOR	0	0	14	0
Communication Equipment	488	357		0	357	NETFROMSTOR	0	0	4	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		6,988		0	6,988		1	0	76	0
TOTAL GROSS PLANT IN SERVICE										
		239,050		0	239,050		27	0	2,588	0
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	6,514		0	6,514	NETFROMSTOR	1	0	71	0
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	1	0	92	0
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	3	0	258	0
Measuring and Regulating	457	14,880		0	14,880	NETFROMSTOR	2	0	161	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	56,739		0	56,739	NETFROMSTOR	7	0	614	0
Other	459	0		0	0		0	0	0	0
Subtotal		110,474		0	110,474		13	0	1,196	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	17		0	17	NETFROMSTOR	0	0	3	0	1
Structures & Improvements	482	1,188		0	1,188	NETFROMSTOR	2	0	213	0	41
Furniture and Equipment	483	2,994		0	2,994	NETFROMSTOR	6	1	536	0	104
Transportation Equipment	484	1,137		0	1,137	NETFROMSTOR	2	0	204	0	40
Construction Equipment	485/6	1,297		0	1,297	NETFROMSTOR	2	0	232	0	45
Communication Equipment	488	357		0	357	NETFROMSTOR	1	0	64	0	12
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		6,988		0	6,988		13	1	1,251	0	243
TOTAL GROSS PLANT IN SERVICE											
		239,050		0	239,050		445	50	42,799	0	8,324
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	6,514		0	6,514	NETFROMSTOR	12	1	1,166	0	227
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	16	2	1,524	0	297
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	44	5	4,266	0	830
Measuring and Regulating	457	14,880		0	14,880	NETFROMSTOR	28	3	2,664	0	518
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	56,739		0	56,739	NETFROMSTOR	106	12	10,158	0	1,976
Other	459	0		0	0		0	0	0	0	0
Subtotal		110,474		0	110,474		206	23	19,779	0	3,847

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	17		0	17	NETFROMSTOR	1	0	0	0	0	0
Structures & Improvements	482	1,188		0	1,188	NETFROMSTOR	101	0	0	0	0	0
Furniture and Equipment	483	2,994		0	2,994	NETFROMSTOR	253	0	0	0	0	0
Transportation Equipment	484	1,137		0	1,137	NETFROMSTOR	96	0	0	0	0	0
Construction Equipment	485/6	1,297		0	1,297	NETFROMSTOR	110	0	0	0	0	0
Communication Equipment	488	357		0	357	NETFROMSTOR	30	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		6,988		0	6,988		591	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		239,050		0	239,050		20,232	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	6,514		0	6,514	NETFROMSTOR	551	0	0	0	0	0
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	721	0	0	0	0	0
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	2,016	0	0	0	0	0
Measuring and Regulating	457	14,880		0	14,880	NETFROMSTOR	1,259	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	56,739		0	56,739	NETFROMSTOR	4,802	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		110,474		0	110,474		9,350	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	17		0	17	NETFROMSTOR	2	1	0	0	0
Structures & Improvements	482	1,188		0	1,188	NETFROMSTOR	160	42	11	1	0
Furniture and Equipment	483	2,994		0	2,994	NETFROMSTOR	403	107	28	2	0
Transportation Equipment	484	1,137		0	1,137	NETFROMSTOR	153	40	11	1	0
Construction Equipment	485/6	1,297		0	1,297	NETFROMSTOR	174	46	12	1	0
Communication Equipment	488	357		0	357	NETFROMSTOR	48	13	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		6,988		0	6,988		940	249	66	5	0
TOTAL GROSS PLANT IN SERVICE											
		239,050		0	239,050		32,160	8,513	2,241	156	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	6,514		0	6,514	NETFROMSTOR	876	232	61	4	0
Structures & Improvements	452	8,515		0	8,515	NETFROMSTOR	1,146	303	80	6	0
Wells and Lines	453/4/5	23,826		0	23,826	NETFROMSTOR	3,205	849	223	16	0
Measuring and Regulating	457	14,880		0	14,880	NETFROMSTOR	2,002	530	139	10	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	56,739		0	56,739	NETFROMSTOR	7,633	2,021	532	37	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		110,474		0	110,474		14,862	3,934	1,036	72	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	331		0	331	NETFROMSTOR	118	40	10
Furniture and Equipment	483	1,846		0	1,846	NETFROMSTOR	657	223	58
Transportation Equipment	484	374		0	374	NETFROMSTOR	133	45	12
Construction Equipment	485/6	482		0	482	NETFROMSTOR	172	58	15
Communication Equipment	488	182		0	182	NETFROMSTOR	65	22	6
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>3,215</u>		<u>0</u>	<u>3,215</u>		<u>1,145</u>	<u>389</u>	<u>100</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,689</u>		<u>0</u>	<u>113,689</u>		<u>40,485</u>	<u>13,756</u>	<u>3,549</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	331		0	331	NETFROMSTOR	0	0	4	0
Furniture and Equipment	483	1,846		0	1,846	NETFROMSTOR	0	0	20	0
Transportation Equipment	484	374		0	374	NETFROMSTOR	0	0	4	0
Construction Equipment	485/6	482		0	482	NETFROMSTOR	0	0	5	0
Communication Equipment	488	182		0	182	NETFROMSTOR	0	0	2	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>3,215</u>		<u>0</u>	<u>3,215</u>		<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>113,689</u>		<u>0</u>	<u>113,689</u>		<u>13</u>	<u>0</u>	<u>1,231</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	331		0	331	NETFROMSTOR	1	0	59	0	12
Furniture and Equipment	483	1,846		0	1,846	NETFROMSTOR	3	0	330	0	64
Transportation Equipment	484	374		0	374	NETFROMSTOR	1	0	67	0	13
Construction Equipment	485/6	482		0	482	NETFROMSTOR	1	0	86	0	17
Communication Equipment	488	182		0	182	NETFROMSTOR	0	0	33	0	6
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		3,215		0	3,215		6	1	576	0	112
TOTAL ACCUMULATED DEPRECIATION											
		113,689		0	113,689		212	24	20,355	0	3,959

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	331		0	331	NETFROMSTOR	28	0	0	0	0	0
Furniture and Equipment	483	1,846		0	1,846	NETFROMSTOR	156	0	0	0	0	0
Transportation Equipment	484	374		0	374	NETFROMSTOR	32	0	0	0	0	0
Construction Equipment	485/6	482		0	482	NETFROMSTOR	41	0	0	0	0	0
Communication Equipment	488	182		0	182	NETFROMSTOR	15	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		3,215		0	3,215		272	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		113,689		0	113,689		9,622	0	0	0	0	0

UNION GAS LIMITED
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Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	331		0	331	NETFROMSTOR	45	12	3	0	0
Furniture and Equipment	483	1,846		0	1,846	NETFROMSTOR	248	66	17	1	0
Transportation Equipment	484	374		0	374	NETFROMSTOR	50	13	4	0	0
Construction Equipment	485/6	482		0	482	NETFROMSTOR	65	17	5	0	0
Communication Equipment	488	182		0	182	NETFROMSTOR	24	6	2	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		3,215		0	3,215		433	114	30	2	0
TOTAL ACCUMULATED DEPRECIATION		113,689		0	113,689		15,295	4,049	1,066	74	0

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		350		0	350	NETFROMSTOR	125	42	11
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment	1,046	0		0	1,046	NETFROMSTOR	372	127	33
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense	175	0		0	175	NETFROMSTOR	62	21	5
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>1,571</u>		<u>0</u>	<u>1,571</u>		<u>559</u>	<u>190</u>	<u>49</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(5,715)</u>		<u>0</u>	<u>(5,715)</u>	NETFROMSTOR	<u>(2,035)</u>	<u>(692)</u>	<u>(178)</u>
TOTAL RATE BASE									
		<u>121,217</u>		<u>0</u>	<u>121,217</u>		<u>43,166</u>	<u>14,667</u>	<u>3,784</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		9,455		0	9,455		3,367	1,144	295
Income Taxes		1,288		0	1,288	STORDEHYXBASE-1	459	156	40
Capital Taxes		0		0	0		0	0	0
Property Tax		1,050		0	1,050	STORDEHYXPROTAX-1	374	127	33
Subtotal		<u>11,793</u>		<u>0</u>	<u>11,793</u>		<u>4,200</u>	<u>1,427</u>	<u>368</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,244)</u>		<u>0</u>	<u>(1,244)</u>	NETFROMSTOR	<u>(443)</u>	<u>(151)</u>	<u>(39)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant	5,300	0					1,887	641	165
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		930					331	113	29
Subtotal		<u>6,230</u>					<u>2,219</u>	<u>754</u>	<u>194</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS	10,420	0		0	10,420	XSPK&AVG	0	0	0
TOTAL COST OF GAS EXPENSE		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		350		0	350	NETFROMSTOR	0	0	4	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		1,046		0	1,046	NETFROMSTOR	0	0	11	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		175		0	175	NETFROMSTOR	0	0	2	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>1,571</u>		<u>0</u>	<u>1,571</u>		<u>0</u>	<u>0</u>	<u>17</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(5,715)</u>		<u>0</u>	<u>(5,715)</u>	NETFROMSTOR	<u>(1)</u>	<u>0</u>	<u>(62)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>121,217</u>		<u>0</u>	<u>121,217</u>		<u>14</u>	<u>0</u>	<u>1,312</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		9,455		0	9,455		1	0	102	0
Income Taxes		1,288		0	1,288	STORDEHYXBASE-1	0	0	14	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,050		0	1,050	STORDEHYXPROTAX-1	0	0	11	0
Subtotal		<u>11,793</u>		<u>0</u>	<u>11,793</u>		<u>1</u>	<u>0</u>	<u>128</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(1,244)</u>		<u>0</u>	<u>(1,244)</u>	NETFROMSTOR	<u>(0)</u>	<u>0</u>	<u>(13)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		5,300					1	0	57	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		930					0	0	10	0
Subtotal		<u>6,230</u>					<u>1</u>	<u>0</u>	<u>67</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		10,420		0	10,420	XSPK&AVG	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		350		0	350	NETFROMSTOR	1	0	63	0	12
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment	1,046	0		0	1,046	NETFROMSTOR	2	0	187	0	36
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense	175	0		0	175	NETFROMSTOR	0	0	31	0	6
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>1,571</u>		<u>0</u>	<u>1,571</u>		<u>3</u>	<u>0</u>	<u>281</u>	<u>0</u>	<u>55</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(5,715)</u>		<u>0</u>	<u>(5,715)</u>	NETFROMSTOR	<u>(11)</u>	<u>(1)</u>	<u>(1,023)</u>	<u>0</u>	<u>(199)</u>
TOTAL RATE BASE											
		<u>121,217</u>		<u>0</u>	<u>121,217</u>		<u>226</u>	<u>25</u>	<u>21,702</u>	<u>0</u>	<u>4,221</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		9,455		0	9,455		18	2	1,693	0	329
Income Taxes	1,288	0		0	1,288	STORDEHYXBASE-1	2	0	231	0	45
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax	1,050	0		0	1,050	STORDEHYXPROTAX-1	2	0	188	0	37
Subtotal		<u>11,793</u>		<u>0</u>	<u>11,793</u>		<u>22</u>	<u>2</u>	<u>2,111</u>	<u>0</u>	<u>411</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,244)</u>		<u>0</u>	<u>(1,244)</u>	NETFROMSTOR	<u>(2)</u>	<u>(0)</u>	<u>(223)</u>	<u>0</u>	<u>(43)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant	5,300	0					10	1	949	0	185
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant	930	0					2	0	166	0	32
Subtotal		<u>6,230</u>					<u>12</u>	<u>1</u>	<u>1,115</u>	<u>0</u>	<u>217</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS	10,420	0		0	10,420	XSPK&AVG	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		350		0	350	NETFROMSTOR	30	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment	1,046	0		0	1,046	NETFROMSTOR	89	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense	175	0		0	175	NETFROMSTOR	15	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>1,571</u>		<u>0</u>	<u>1,571</u>		<u>133</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(5,715)</u>		<u>0</u>	<u>(5,715)</u>	NETFROMSTOR	<u>(484)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>121,217</u>		<u>0</u>	<u>121,217</u>		<u>10,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		9,455		0	9,455		800	0	0	0	0	0
Income Taxes		1,288		0	1,288	STORDEHYXBASE-1	109	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		1,050		0	1,050	STORDEHYXPROTAX-1	89	0	0	0	0	0
Subtotal		<u>11,793</u>		<u>0</u>	<u>11,793</u>		<u>998</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(1,244)</u>		<u>0</u>	<u>(1,244)</u>	NETFROMSTOR	<u>(105)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant	5,300	0					449	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		930					79	0	0	0	0	0
Subtotal		<u>6,230</u>					<u>527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS	10,420	0		0	10,420	XSPK&AVG	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		350		0	350	NETFROMSTOR	47	12	3	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment	1,046			0	1,046	NETFROMSTOR	141	37	10	1	0
ABC Receivable/Payables	0			0	0		0	0	0	0	0
Prepaid and Deferred Expense	175			0	175	NETFROMSTOR	24	6	2	0	0
Customer Deposits	0			0	0		0	0	0	0	0
Other	0			0	0		0	0	0	0	0
Subtotal		<u>1,571</u>		<u>0</u>	<u>1,571</u>		<u>211</u>	<u>56</u>	<u>15</u>	<u>1</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(5,715)</u>		<u>0</u>	<u>(5,715)</u>	NETFROMSTOR	<u>(769)</u>	<u>(204)</u>	<u>(54)</u>	<u>(4)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>121,217</u>		<u>0</u>	<u>121,217</u>		<u>16,308</u>	<u>4,317</u>	<u>1,136</u>	<u>79</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		9,455		0	9,455		1,272	337	89	6	0
Income Taxes		1,288		0	1,288	STORDEHYXBASE-1	173	46	12	1	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,050		0	1,050	STORDEHYXPROTAX-1	141	37	10	1	0
Subtotal		<u>11,793</u>		<u>0</u>	<u>11,793</u>		<u>1,587</u>	<u>420</u>	<u>111</u>	<u>8</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,244)</u>		<u>0</u>	<u>(1,244)</u>	NETFROMSTOR	<u>(167)</u>	<u>(44)</u>	<u>(12)</u>	<u>(1)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant	5,300						713	189	50	3	0
Transmission Plant	0						0	0	0	0	0
Distribution Plant (Southern Ontario)	0						0	0	0	0	0
Distribution Plant (Northern Ontario)	0						0	0	0	0	0
Intangible Plant	0						0	0	0	0	0
General Plant	930						125	33	9	1	0
Subtotal		<u>6,230</u>					<u>838</u>	<u>222</u>	<u>58</u>	<u>4</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS	10,420			0	10,420	XSPK&AVG	7,781	2,060	542	38	0
TOTAL COST OF GAS EXPENSE		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>7,781</u>	<u>2,060</u>	<u>542</u>	<u>38</u>	<u>0</u>

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	109		0	109	NETFROMSTOR	39	13	3
Lines	655	10		0	10	NETFROMSTOR	4	1	0
Compressor	656	484		0	484	NETFROMSTOR	172	59	15
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	45		0	45	NETFROMSTOR	16	5	1
Dehydration	658	0		0	0		0	0	0
Rents	652	1,037		0	1,037	NETFROMSTOR	369	125	32
Joint Venture		0		0	0		0	0	0
Other	659	404		0	404	NETFROMSTOR	144	49	13
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	893		0	893	NETFROMSTOR	318	108	28
Lines	855	62		0	62	NETFROMSTOR	22	7	2
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	84		0	84	NETFROMSTOR	30	10	3
Dehydration	858	0		0	0		0	0	0
Other	859	66		0	66	NETFROMSTOR	23	8	2
Subtotal		<u>3,194</u>		<u>0</u>	<u>3,194</u>		<u>1,137</u>	<u>386</u>	<u>100</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	109		0	109	NETFROMSTOR	0	0	1	0
Lines	655	10		0	10	NETFROMSTOR	0	0	0	0
Compressor	656	484		0	484	NETFROMSTOR	0	0	5	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	45		0	45	NETFROMSTOR	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	1,037		0	1,037	NETFROMSTOR	0	0	11	0
Joint Venture		0		0	0		0	0	0	0
Other	659	404		0	404	NETFROMSTOR	0	0	4	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	893		0	893	NETFROMSTOR	0	0	10	0
Lines	855	62		0	62	NETFROMSTOR	0	0	1	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	84		0	84	NETFROMSTOR	0	0	1	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	66		0	66	NETFROMSTOR	0	0	1	0
Subtotal		<u>3,194</u>		<u>0</u>	<u>3,194</u>		<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	109		0	109	NETFROMSTOR	0	0	19	0	4
Lines	655	10		0	10	NETFROMSTOR	0	0	2	0	0
Compressor	656	484		0	484	NETFROMSTOR	1	0	87	0	17
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	45		0	45	NETFROMSTOR	0	0	8	0	2
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	1,037		0	1,037	NETFROMSTOR	2	0	186	0	36
Joint Venture		0		0	0		0	0	0	0	0
Other	659	404		0	404	NETFROMSTOR	1	0	72	0	14
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	893		0	893	NETFROMSTOR	2	0	160	0	31
Lines	855	62		0	62	NETFROMSTOR	0	0	11	0	2
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	84		0	84	NETFROMSTOR	0	0	15	0	3
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	66		0	66	NETFROMSTOR	0	0	12	0	2
Subtotal		<u>3,194</u>		<u>0</u>	<u>3,194</u>		<u>6</u>	<u>1</u>	<u>572</u>	<u>0</u>	<u>111</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	109		0	109	NETFROMSTOR	9	0	0	0	0	0
Lines	655	10		0	10	NETFROMSTOR	1	0	0	0	0	0
Compressor	656	484		0	484	NETFROMSTOR	41	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	45		0	45	NETFROMSTOR	4	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	1,037		0	1,037	NETFROMSTOR	88	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	404		0	404	NETFROMSTOR	34	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	893		0	893	NETFROMSTOR	76	0	0	0	0	0
Lines	855	62		0	62	NETFROMSTOR	5	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	84		0	84	NETFROMSTOR	7	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	66		0	66	NETFROMSTOR	6	0	0	0	0	0
Subtotal		<u>3,194</u>		<u>0</u>	<u>3,194</u>		<u>270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	109		0	109	NETFROMSTOR	15	4	1	0	0
Lines	655	10		0	10	NETFROMSTOR	1	0	0	0	0
Compressor	656	484		0	484	NETFROMSTOR	65	17	5	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	45		0	45	NETFROMSTOR	6	2	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	1,037		0	1,037	NETFROMSTOR	139	37	10	1	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	404		0	404	NETFROMSTOR	54	14	4	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	893		0	893	NETFROMSTOR	120	32	8	1	0
Lines	855	62		0	62	NETFROMSTOR	8	2	1	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	84		0	84	NETFROMSTOR	11	3	1	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	66		0	66	NETFROMSTOR	9	2	1	0	0
Subtotal		<u>3,194</u>		<u>0</u>	<u>3,194</u>		<u>430</u>	<u>114</u>	<u>30</u>	<u>2</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Fully Allocated Cost of Service Study for 2013
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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	878		0	878	NETFROMSTOR	313	106	27
Other	688	13		0	13	NETFROMSTOR	5	2	0
Scada	684	97		0	97	NETFROMSTOR	34	12	3
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>988</u>		<u>0</u>	<u>988</u>		<u>352</u>	<u>120</u>	<u>31</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	878		0	878	NETFROMSTOR	0	0	10	0
Other	688	13		0	13	NETFROMSTOR	0	0	0	0
Scada	684	97		0	97	NETFROMSTOR	0	0	1	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>988</u>		<u>0</u>	<u>988</u>		<u>0</u>	<u>0</u>	<u>11</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	878		0	878	NETFROMSTOR	2	0	157	0	31
Other	688	13		0	13	NETFROMSTOR	0	0	2	0	0
Scada	684	97		0	97	NETFROMSTOR	0	0	17	0	3
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>988</u>		<u>0</u>	<u>988</u>		<u>2</u>	<u>0</u>	<u>177</u>	<u>0</u>	<u>34</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	878		0	878	NETFROMSTOR	74	0	0	0	0	0
Other	688	13		0	13	NETFROMSTOR	1	0	0	0	0	0
Scada	684	97		0	97	NETFROMSTOR	8	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>988</u>		<u>0</u>	<u>988</u>		<u>84</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Delivery
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	878		0	878	NETFROMSTOR	118	31	8	1	0
Other	688	13		0	13	NETFROMSTOR	2	0	0	0	0
Scada	684	97		0	97	NETFROMSTOR	13	3	1	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>988</u>		<u>0</u>	<u>988</u>		<u>133</u>	<u>35</u>	<u>9</u>	<u>1</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	68		0	68	EXUTST	0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>68</u>		<u>0</u>	<u>68</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	1,915		0	1,915	NETFROMSTOR	682	232	60
Special Services	722	19		0	19	NETFROMSTOR	7	2	1
Insurance	723	190		0	190	NETFROMSTOR	68	23	6
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	621		0	621	NETFROMSTOR	221	75	19
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	15	5	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>2,787</u>		<u>0</u>	<u>2,787</u>		<u>992</u>	<u>337</u>	<u>87</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,036		0	7,036		2,481	843	218
TOTAL COST OF GAS		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>17,457</u>		<u>0</u>	<u>17,457</u>		<u>2,481</u>	<u>843</u>	<u>218</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	68		0	68	EXUTST	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>68</u>		<u>0</u>	<u>68</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	1,915		0	1,915	NETFROMSTOR	0	0	21	0
Special Services	722	19		0	19	NETFROMSTOR	0	0	0	0
Insurance	723	190		0	190	NETFROMSTOR	0	0	2	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	621		0	621	NETFROMSTOR	0	0	7	0
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>2,787</u>		<u>0</u>	<u>2,787</u>		<u>0</u>	<u>0</u>	<u>30</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,036		0	7,036		1	0	75	0
TOTAL COST OF GAS		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>17,457</u>		<u>0</u>	<u>17,457</u>		<u>1</u>	<u>0</u>	<u>75</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	68		0	68	EXUTST	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>68</u>		<u>0</u>	<u>68</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,915		0	1,915	NETFROMSTOR	4	0	343	0	67
Special Services	722	19		0	19	NETFROMSTOR	0	0	3	0	1
Insurance	723	190		0	190	NETFROMSTOR	0	0	34	0	7
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	621		0	621	NETFROMSTOR	1	0	111	0	22
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	0	0	8	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>2,787</u>		<u>0</u>	<u>2,787</u>		<u>5</u>	<u>1</u>	<u>499</u>	<u>0</u>	<u>97</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,036		0	7,036		13	1	1,248	0	243
TOTAL COST OF GAS		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>17,457</u>		<u>0</u>	<u>17,457</u>		<u>13</u>	<u>1</u>	<u>1,248</u>	<u>0</u>	<u>243</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	68		0	68	EXUTST	68	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>68</u>		<u>0</u>	<u>68</u>		<u>68</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	1,915		0	1,915	NETFROMSTOR	162	0	0	0	0	0
Special Services	722	19		0	19	NETFROMSTOR	2	0	0	0	0	0
Insurance	723	190		0	190	NETFROMSTOR	16	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	621		0	621	NETFROMSTOR	53	0	0	0	0	0
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	4	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,787</u>		<u>0</u>	<u>2,787</u>		<u>236</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,036		0	7,036		658	0	0	0	0	0
TOTAL COST OF GAS		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>17,457</u>		<u>0</u>	<u>17,457</u>		<u>658</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	68		0	68	EXUTST	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>68</u>		<u>0</u>	<u>68</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,915		0	1,915	NETFROMSTOR	258	68	18	1	0
Special Services	722	19		0	19	NETFROMSTOR	3	1	0	0	0
Insurance	723	190		0	190	NETFROMSTOR	26	7	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	621		0	621	NETFROMSTOR	84	22	6	0	0
Other Admin & General Expenses	728	42		0	42	NETFROMSTOR	6	2	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>2,787</u>		<u>0</u>	<u>2,787</u>		<u>375</u>	<u>99</u>	<u>26</u>	<u>2</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		7,036		0	7,036		937	248	65	5	0
TOTAL COST OF GAS		<u>10,420</u>		<u>0</u>	<u>10,420</u>		<u>7,781</u>	<u>2,060</u>	<u>542</u>	<u>38</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>17,457</u>		<u>0</u>	<u>17,457</u>		<u>8,718</u>	<u>2,308</u>	<u>607</u>	<u>42</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	1		0	1	STORAGECOM	0	0	0
Structures & Improvements	482	58		0	58	STORAGECOM	20	7	3
Furniture and Equipment	483	147		0	147	STORAGECOM	50	17	7
Transportation Equipment	484	56		0	56	STORAGECOM	19	6	3
Construction Equipment	485/6	64		0	64	STORAGECOM	22	7	3
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>326</u>		<u>0</u>	<u>326</u>		<u>110</u>	<u>37</u>	<u>15</u>
TOTAL GROSS PLANT IN SERVICE		<u>326</u>		<u>0</u>	<u>326</u>		<u>110</u>	<u>37</u>	<u>15</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	1		0	1	STORAGECOM	0	0	0	0
Structures & Improvements	482	58		0	58	STORAGECOM	0	4	1	0
Furniture and Equipment	483	147		0	147	STORAGECOM	0	9	2	0
Transportation Equipment	484	56		0	56	STORAGECOM	0	3	1	0
Construction Equipment	485/6	64		0	64	STORAGECOM	0	4	1	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		326		0	326		1	20	5	0
TOTAL GROSS PLANT IN SERVICE										
		326		0	326		1	20	5	0
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	1		0	1	STORAGECOM	0	0	0	0	0
Structures & Improvements	482	58		0	58	STORAGECOM	0	0	4	0	2
Furniture and Equipment	483	147		0	147	STORAGECOM	1	0	9	0	4
Transportation Equipment	484	56		0	56	STORAGECOM	0	0	4	0	1
Construction Equipment	485/6	64		0	64	STORAGECOM	0	0	4	0	2
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		326		0	326		2	0	21	0	9
TOTAL GROSS PLANT IN SERVICE											
		326		0	326		2	0	21	0	9
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	1		0	1	STORAGECOM	0	0	0	0	0	0
Structures & Improvements	482	58		0	58	STORAGECOM	8	0	0	0	0	0
Furniture and Equipment	483	147		0	147	STORAGECOM	21	0	0	0	0	0
Transportation Equipment	484	56		0	56	STORAGECOM	8	0	0	0	0	0
Construction Equipment	485/6	64		0	64	STORAGECOM	9	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		326		0	326		46	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		326		0	326		46	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	1		0	1	STORAGECOM	0	0	0	0	0
Structures & Improvements	482	58		0	58	STORAGECOM	7	2	1	0	0
Furniture and Equipment	483	147		0	147	STORAGECOM	19	6	2	0	0
Transportation Equipment	484	56		0	56	STORAGECOM	7	2	1	0	0
Construction Equipment	485/6	64		0	64	STORAGECOM	8	3	1	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		326		0	326		42	13	5	0	0
TOTAL GROSS PLANT IN SERVICE											
		326		0	326		42	13	5	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	16		0	16	STORAGECOM	6	2	1
Furniture and Equipment	483	91		0	91	STORAGECOM	31	10	4
Transportation Equipment	484	18		0	18	STORAGECOM	6	2	1
Construction Equipment	485/6	24		0	24	STORAGECOM	8	3	1
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>149</u>		<u>0</u>	<u>149</u>		<u>50</u>	<u>17</u>	<u>7</u>
TOTAL ACCUMULATED DEPRECIATION		<u>149</u>		<u>0</u>	<u>149</u>		<u>50</u>	<u>17</u>	<u>7</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	16		0	16	STORAGECOM	0	1	0	0
Furniture and Equipment	483	91		0	91	STORAGECOM	0	5	2	0
Transportation Equipment	484	18		0	18	STORAGECOM	0	1	0	0
Construction Equipment	485/6	24		0	24	STORAGECOM	0	1	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		149		0	149		0	9	3	0
TOTAL ACCUMULATED DEPRECIATION										
		149		0	149		0	9	3	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	16		0	16	STORAGECOM	0	0	1	0	0
Furniture and Equipment	483	91		0	91	STORAGECOM	1	0	6	0	2
Transportation Equipment	484	18		0	18	STORAGECOM	0	0	1	0	0
Construction Equipment	485/6	24		0	24	STORAGECOM	0	0	2	0	1
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		149		0	149		1	0	10	0	4
TOTAL ACCUMULATED DEPRECIATION											
		149		0	149		1	0	10	0	4

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	16		0	16	STORAGECOM	2	0	0	0	0	0
Furniture and Equipment	483	91		0	91	STORAGECOM	13	0	0	0	0	0
Transportation Equipment	484	18		0	18	STORAGECOM	3	0	0	0	0	0
Construction Equipment	485/6	24		0	24	STORAGECOM	3	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		149		0	149		21	0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		149		0	149		21	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	16		0	16	STORAGECOM	2	1	0	0	0
Furniture and Equipment	483	91		0	91	STORAGECOM	12	4	1	0	0
Transportation Equipment	484	18		0	18	STORAGECOM	2	1	0	0	0
Construction Equipment	485/6	24		0	24	STORAGECOM	3	1	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		149		0	149		19	6	2	0	0
TOTAL ACCUMULATED DEPRECIATION											
		149		0	149		19	6	2	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		47		0	47	STORAGECOM	16	5	2
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>47</u>		<u>0</u>	<u>47</u>		<u>16</u>	<u>5</u>	<u>2</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	STORAGECOM	<u>(1)</u>	<u>(0)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>222</u>		<u>0</u>	<u>222</u>		<u>75</u>	<u>25</u>	<u>10</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		17		0	17		6	2	1
Income Taxes		2		0	2	STORAGECOM	1	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>7</u>	<u>2</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		45					15	5	2
Subtotal		<u>45</u>					<u>15</u>	<u>5</u>	<u>2</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG	2,583		UFG-EXUTST	599	1,984	STORAGECOM-INFRAN	784	261	104
FT Transportation Demand	0			0	0		0	0	0
FT Transportation Commodity	0			0	0		0	0	0
FT Transportation Fuel	0			0	0		0	0	0
Other Transportation									
Sales Service Landed Supply Cost	0			0	0		0	0	0
Winter Peaking Service	0			0	0		0	0	0
Diversions	0			0	0		0	0	0
3rd Party Storage and STS	471			0	471	NWINSALES-EX25	0	0	0
TOTAL COST OF GAS EXPENSE	<u>3,055</u>			<u>599</u>	<u>2,456</u>		<u>784</u>	<u>261</u>	<u>104</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		47		0	47	STORAGECOM	0	3	1	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>47</u>		<u>0</u>	<u>47</u>		<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	STORAGECOM	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
TOTAL RATE BASE		<u>222</u>		<u>0</u>	<u>222</u>		<u>0</u>	<u>13</u>	<u>4</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17		0	17		0	1	0	0
Income Taxes		2		0	2	STORAGECOM	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		45					0	3	1	0
Subtotal		<u>45</u>					<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG	2,583		UFG-EXUTST	599	1,984	STORAGECOM-INFRAN	5	140	39	1
FT Transportation Demand	0			0	0		0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0
Other Transportation										
Sales Service Landed Supply Cost	0			0	0		0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0
Diversions	0			0	0		0	0	0	0
3rd Party Storage and STS	471			0	471	NWINSALES-EX25	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>3,055</u>			<u>599</u>	<u>2,456</u>		<u>5</u>	<u>140</u>	<u>39</u>	<u>1</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		47		0	47	STORAGECOM	0	0	3	0	1
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>47</u>		<u>0</u>	<u>47</u>		<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>1</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	STORAGECOM	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
TOTAL RATE BASE		<u>222</u>		<u>0</u>	<u>222</u>		<u>2</u>	<u>0</u>	<u>14</u>	<u>0</u>	<u>6</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17		0	17		0	0	1	0	0
Income Taxes		2		0	2	STORAGECOM	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		45					0	0	3	0	1
Subtotal		<u>45</u>					<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>1</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG	2,583		UFG-EXUTST	599	1,984	STORAGECOM-INFRAN	17	0	148	0	62
FT Transportation Demand	0			0	0		0	0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0	0
Other Transportation											
Sales Service Landed Supply Cost	0			0	0		0	0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0	0
Diversions	0			0	0		0	0	0	0	0
3rd Party Storage and STS	471			0	471	NWINSALES-EX25	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>3,055</u>			<u>599</u>	<u>2,456</u>		<u>17</u>	<u>0</u>	<u>148</u>	<u>0</u>	<u>62</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		47		0	47	STORAGECOM	7	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>47</u>		<u>0</u>	<u>47</u>		<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	STORAGECOM	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>222</u>		<u>0</u>	<u>222</u>		<u>32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17		0	17		2	0	0	0	0	0
Income Taxes		2		0	2	STORAGECOM	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		45					6	0	0	0	0	0
Subtotal		<u>45</u>					<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG	2,583		UFG-EXUTST	599	1,984	STORAGECOM-INFRAN	599	0	0	0	0	0
FT Transportation Demand	0			0	0		0	0	0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0	0	0
Other Transportation												
Sales Service Landed Supply Cost	0			0	0		0	0	0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0	0	0
Diversions	0			0	0		0	0	0	0	0	0
3rd Party Storage and STS	471			0	471	NWINSALES-EX25	0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE	<u>3,055</u>			<u>599</u>	<u>2,456</u>		<u>599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		47		0	47	STORAGECOM	6	2	1	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>47</u>		<u>0</u>	<u>47</u>		<u>6</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	STORAGECOM	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>222</u>		<u>0</u>	<u>222</u>		<u>28</u>	<u>9</u>	<u>3</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17		0	17		2	1	0	0	0
Income Taxes		2		0	2	STORAGECOM	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1		0	1	STORAGECOM	0	0	0	0	0
Subtotal		<u>21</u>		<u>0</u>	<u>21</u>		<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(0)</u>		<u>0</u>	<u>(0)</u>		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		45					6	2	1	0	0
Subtotal		<u>45</u>					<u>6</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG	2,583		UFG-EXUTST	599	1,984	STORAGECOM-INFRAN	296	94	34	1	0
FT Transportation Demand	0			0	0		0	0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0	0
Other Transportation											
Sales Service Landed Supply Cost	0			0	0		0	0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0	0
Diversions	0			0	0		0	0	0	0	0
3rd Party Storage and STS	471			0	471	NWINSALES-EX25	328	105	37	1	0
TOTAL COST OF GAS EXPENSE	<u>3,055</u>			<u>599</u>	<u>2,456</u>		<u>624</u>	<u>199</u>	<u>71</u>	<u>2</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		4,445	HAGAR&EXUTSTFUEL	2,542	1,903	STORAGECOM-INFRAN	751	250	99
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	552		0	552	STORAGECOM	187	62	25
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>4,997</u>		<u>2,542</u>	<u>2,455</u>		<u>938</u>	<u>312</u>	<u>124</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		4,445	HAGAR&EXUTSTFUEL	2,542	1,903	STORAGECOM-INFRAN	5	134	37	1
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	552		0	552	STORAGECOM	1	33	9	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>4,997</u>		<u>2,542</u>	<u>2,455</u>		<u>6</u>	<u>168</u>	<u>46</u>	<u>2</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		4,445	HAGAR&EXUTSTFUEL	2,542	1,903	STORAGECOM-INFRAN	16	0	142	0	59
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	552		0	552	STORAGECOM	4	0	35	0	15
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>4,997</u>		<u>2,542</u>	<u>2,455</u>		<u>20</u>	<u>0</u>	<u>177</u>	<u>0</u>	<u>74</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		4,445	HAGAR&EXUTSTFUEL	2,542	1,903	STORAGECOM-INFRAN	1,334	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	552		0	552	STORAGECOM	79	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>4,997</u>		<u>2,542</u>	<u>2,455</u>		<u>1,413</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		4,445	HAGAR&EXUTSTFUEL	2,542	1,903	STORAGECOM-INFRAN	1,125	359	128	4	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	552		0	552	STORAGECOM	71	23	8	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>4,997</u>		<u>2,542</u>	<u>2,455</u>		<u>1,196</u>	<u>381</u>	<u>136</u>	<u>4</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	263		0	263	STORAGECOM	89	30	12
Special Services	722	3		0	3	STORAGECOM	1	0	0
Insurance	723	26		0	26	STORAGECOM	9	3	1
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	103		0	103	STORAGECOM	35	12	5
Other Admin & General Expenses	728	6		0	6	STORAGECOM	2	1	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>400</u>		<u>0</u>	<u>400</u>		<u>136</u>	<u>45</u>	<u>18</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,397		2,542	2,855		1,074	357	142
TOTAL COST OF GAS		<u>3,055</u>		<u>599</u>	<u>2,456</u>		<u>784</u>	<u>261</u>	<u>104</u>
TOTAL OPERATING EXPENSES		<u>8,452</u>		<u>3,141</u>	<u>5,311</u>		<u>1,858</u>	<u>618</u>	<u>246</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	263		0	263	STORAGECOM	1	16	4	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0
Insurance	723	26		0	26	STORAGECOM	0	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	103		0	103	STORAGECOM	0	6	2	0
Other Admin & General Expenses	728	6		0	6	STORAGECOM	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>400</u>		<u>0</u>	<u>400</u>		<u>1</u>	<u>24</u>	<u>7</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,397		2,542	2,855		6	192	53	2
TOTAL COST OF GAS		<u>3,055</u>		<u>599</u>	<u>2,456</u>		<u>5</u>	<u>140</u>	<u>39</u>	<u>1</u>
TOTAL OPERATING EXPENSES		<u>8,452</u>		<u>3,141</u>	<u>5,311</u>		<u>11</u>	<u>332</u>	<u>92</u>	<u>3</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	263		0	263	STORAGECOM	2	0	17	0	7
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0
Insurance	723	26		0	26	STORAGECOM	0	0	2	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	103		0	103	STORAGECOM	1	0	7	0	3
Other Admin & General Expenses	728	6		0	6	STORAGECOM	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>400</u>		<u>0</u>	<u>400</u>		<u>3</u>	<u>0</u>	<u>26</u>	<u>0</u>	<u>11</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,397		2,542	2,855		23	0	202	0	85
TOTAL COST OF GAS		<u>3,055</u>		<u>599</u>	<u>2,456</u>		<u>17</u>	<u>0</u>	<u>148</u>	<u>0</u>	<u>62</u>
TOTAL OPERATING EXPENSES		<u>8,452</u>		<u>3,141</u>	<u>5,311</u>		<u>39</u>	<u>0</u>	<u>350</u>	<u>0</u>	<u>147</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	263		0	263	STORAGECOM	37	0	0	0	0	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0	0
Insurance	723	26		0	26	STORAGECOM	4	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	103		0	103	STORAGECOM	15	0	0	0	0	0
Other Admin & General Expenses	728	6		0	6	STORAGECOM	1	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>400</u>		<u>0</u>	<u>400</u>		<u>57</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,397		2,542	2,855		1,470	0	0	0	0	0
TOTAL COST OF GAS		<u>3,055</u>		<u>599</u>	<u>2,456</u>		<u>599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,452</u>		<u>3,141</u>	<u>5,311</u>		<u>2,069</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	263		0	263	STORAGECOM	34	11	4	0	0
Special Services	722	3		0	3	STORAGECOM	0	0	0	0	0
Insurance	723	26		0	26	STORAGECOM	3	1	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	103		0	103	STORAGECOM	13	4	2	0	0
Other Admin & General Expenses	728	6		0	6	STORAGECOM	1	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>400</u>		<u>0</u>	<u>400</u>		<u>51</u>	<u>16</u>	<u>6</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		5,397		2,542	2,855		1,247	398	142	5	0
TOTAL COST OF GAS		<u>3,055</u>		<u>599</u>	<u>2,456</u>		<u>624</u>	<u>199</u>	<u>71</u>	<u>2</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,452</u>		<u>3,141</u>	<u>5,311</u>		<u>1,871</u>	<u>597</u>	<u>213</u>	<u>7</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	14,504		0	14,504	STORAGEXCESS	5,209	1,780	254
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEXCESS	14,859	5,077	724
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEXCESS	11,438	3,908	557
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>87,729</u>		<u>0</u>	<u>87,729</u>		<u>31,505</u>	<u>10,766</u>	<u>1,535</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	14,504		0	14,504	STORAGEEXCESS	0	374	103	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEEXCESS	0	1,066	293	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	0	820	225	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>87,729</u>		<u>0</u>	<u>87,729</u>		<u>1</u>	<u>2,260</u>	<u>620</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	14,504		0	14,504	STORAGEEXCESS	47	0	1,716	0	489
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEEXCESS	135	1	4,895	0	1,395
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	104	1	3,768	0	1,074
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>87,729</u>		<u>0</u>	<u>87,729</u>		<u>286</u>	<u>3</u>	<u>10,379</u>	<u>0</u>	<u>2,959</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	14,504		0	14,504	STORAGEEXCESS	2,080	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEEXCESS	5,935	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	4,568	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>87,729</u>		<u>0</u>	<u>87,729</u>		<u>12,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	14,504		0	14,504	STORAGEEXCESS	1,831	485	128	9	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	41,376		0	41,376	STORAGEEXCESS	5,223	1,383	364	25	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	31,850		0	31,850	STORAGEEXCESS	4,021	1,064	280	20	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>87,729</u>		<u>0</u>	<u>87,729</u>		<u>11,075</u>	<u>2,932</u>	<u>772</u>	<u>54</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. INTANGIBLE PLANT									
	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	7		0	7	STORAGEXCESS	2	1	0
Structures & Improvements	482	481		0	481	STORAGEXCESS	173	59	8
Furniture and Equipment	483	1,213		0	1,213	STORAGEXCESS	435	149	21
Transportation Equipment	484	461		0	461	STORAGEXCESS	165	57	8
Construction Equipment	485/6	525		0	525	STORAGEXCESS	189	64	9
Communication Equipment	488	323		0	323	STORAGEXCESS	116	40	6
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		3,009		0	3,009		1,081	369	53
TOTAL GROSS PLANT IN SERVICE		<u>90,738</u>		<u>0</u>	<u>90,738</u>		<u>32,586</u>	<u>11,135</u>	<u>1,587</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	5,894		0	5,894	STORAGEXCESS	2,117	723	103
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	7,741	2,645	377
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		27,450		0	27,450		9,858	3,369	480

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	7		0	7	STORAGEXCESS	0	0	0	0
Structures & Improvements	482	481		0	481	STORAGEXCESS	0	12	3	0
Furniture and Equipment	483	1,213		0	1,213	STORAGEXCESS	0	31	9	0
Transportation Equipment	484	461		0	461	STORAGEXCESS	0	12	3	0
Construction Equipment	485/6	525		0	525	STORAGEXCESS	0	14	4	0
Communication Equipment	488	323		0	323	STORAGEXCESS	0	8	2	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		3,009		0	3,009		0	78	21	0
TOTAL GROSS PLANT IN SERVICE										
		90,738		0	90,738		1	2,338	642	0
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	5,894		0	5,894	STORAGEXCESS	0	152	42	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	0	555	152	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		27,450		0	27,450		0	707	194	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	7		0	7	STORAGEXCESS	0	0	1	0	0
Structures & Improvements	482	481		0	481	STORAGEXCESS	2	0	57	0	16
Furniture and Equipment	483	1,213		0	1,213	STORAGEXCESS	4	0	143	0	41
Transportation Equipment	484	461		0	461	STORAGEXCESS	2	0	54	0	16
Construction Equipment	485/6	525		0	525	STORAGEXCESS	2	0	62	0	18
Communication Equipment	488	323		0	323	STORAGEXCESS	1	0	38	0	11
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		3,009		0	3,009		10	0	356	0	101
TOTAL GROSS PLANT IN SERVICE											
		90,738		0	90,738		296	3	10,735	0	3,060
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	5,894		0	5,894	STORAGEXCESS	19	0	697	0	199
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	70	1	2,550	0	727
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		27,450		0	27,450		90	1	3,247	0	926

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	7		0	7	STORAGEXCESS	1	0	0	0	0	0
Structures & Improvements	482	481		0	481	STORAGEXCESS	69	0	0	0	0	0
Furniture and Equipment	483	1,213		0	1,213	STORAGEXCESS	174	0	0	0	0	0
Transportation Equipment	484	461		0	461	STORAGEXCESS	66	0	0	0	0	0
Construction Equipment	485/6	525		0	525	STORAGEXCESS	75	0	0	0	0	0
Communication Equipment	488	323		0	323	STORAGEXCESS	46	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		3,009		0	3,009		432	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		90,738		0	90,738		13,015	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	5,894		0	5,894	STORAGEXCESS	845	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	3,092	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		27,450		0	27,450		3,937	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	7		0	7	STORAGEXCESS	1	0	0	0	0
Structures & Improvements	482	481		0	481	STORAGEXCESS	61	16	4	0	0
Furniture and Equipment	483	1,213		0	1,213	STORAGEXCESS	153	41	11	1	0
Transportation Equipment	484	461		0	461	STORAGEXCESS	58	15	4	0	0
Construction Equipment	485/6	525		0	525	STORAGEXCESS	66	18	5	0	0
Communication Equipment	488	323		0	323	STORAGEXCESS	41	11	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		3,009		0	3,009		380	101	26	2	0
TOTAL GROSS PLANT IN SERVICE											
		90,738		0	90,738		11,455	3,032	798	56	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	5,894		0	5,894	STORAGEXCESS	744	197	52	4	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	21,556		0	21,556	STORAGEXCESS	2,721	720	190	13	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		27,450		0	27,450		3,465	917	241	17	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	134		0	134	STORAGEXCESS	48	16	2
Furniture and Equipment	483	748		0	748	STORAGEXCESS	268	92	13
Transportation Equipment	484	152		0	152	STORAGEXCESS	54	19	3
Construction Equipment	485/6	195		0	195	STORAGEXCESS	70	24	3
Communication Equipment	488	165		0	165	STORAGEXCESS	59	20	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>1,393</u>		<u>0</u>	<u>1,393</u>		<u>500</u>	<u>171</u>	<u>24</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>28,843</u></u>		<u><u>0</u></u>	<u><u>28,843</u></u>		<u><u>10,358</u></u>	<u><u>3,539</u></u>	<u><u>505</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	134		0	134	STORAGEXCESS	0	3	1	0
Furniture and Equipment	483	748		0	748	STORAGEXCESS	0	19	5	0
Transportation Equipment	484	152		0	152	STORAGEXCESS	0	4	1	0
Construction Equipment	485/6	195		0	195	STORAGEXCESS	0	5	1	0
Communication Equipment	488	165		0	165	STORAGEXCESS	0	4	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>1,393</u>		<u>0</u>	<u>1,393</u>		<u>0</u>	<u>36</u>	<u>10</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>28,843</u></u>		<u><u>0</u></u>	<u><u>28,843</u></u>		<u><u>0</u></u>	<u><u>743</u></u>	<u><u>204</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	134		0	134	STORAGEXCESS	0	0	16	0	5
Furniture and Equipment	483	748		0	748	STORAGEXCESS	2	0	88	0	25
Transportation Equipment	484	152		0	152	STORAGEXCESS	0	0	18	0	5
Construction Equipment	485/6	195		0	195	STORAGEXCESS	1	0	23	0	7
Communication Equipment	488	165		0	165	STORAGEXCESS	1	0	19	0	6
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,393		0	1,393		5	0	165	0	47
TOTAL ACCUMULATED DEPRECIATION											
		28,843		0	28,843		94	1	3,412	0	973

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	134		0	134	STORAGEXCESS	19	0	0	0	0	0
Furniture and Equipment	483	748		0	748	STORAGEXCESS	107	0	0	0	0	0
Transportation Equipment	484	152		0	152	STORAGEXCESS	22	0	0	0	0	0
Construction Equipment	485/6	195		0	195	STORAGEXCESS	28	0	0	0	0	0
Communication Equipment	488	165		0	165	STORAGEXCESS	24	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,393</u>		<u>0</u>	<u>1,393</u>		<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>28,843</u>		<u>0</u>	<u>28,843</u>		<u>4,137</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	134		0	134	STORAGEXCESS	17	4	1	0	0
Furniture and Equipment	483	748		0	748	STORAGEXCESS	94	25	7	0	0
Transportation Equipment	484	152		0	152	STORAGEXCESS	19	5	1	0	0
Construction Equipment	485/6	195		0	195	STORAGEXCESS	25	7	2	0	0
Communication Equipment	488	165		0	165	STORAGEXCESS	21	6	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,393		0	1,393		176	47	12	1	0
TOTAL ACCUMULATED DEPRECIATION											
		28,843		0	28,843		3,641	964	254	18	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		246		0	246	STORAGEXCESS	88	30	4
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		115,226		0	115,226	STORSPACEWC	58,734	20,070	2,861
Linepack		0		0	0		0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	37,191	12,709	1,812
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	88	30	4
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	15	5	1
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>188,722</u>		<u>0</u>	<u>188,722</u>		<u>96,117</u>	<u>32,844</u>	<u>4,682</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(695)</u>	<u>(238)</u>	<u>(34)</u>
TOTAL RATE BASE									
		<u>248,681</u>		<u>0</u>	<u>248,681</u>		<u>117,649</u>	<u>40,202</u>	<u>5,731</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		19,398		0	19,398		9,177	3,136	447
Income Taxes		2,642		0	2,642	STORDEHYXBASE-3	1,250	427	61
Capital Taxes		0		0	0		0	0	0
Property Tax		291		0	291	STORDEHYXPROTAX-3	104	36	5
Subtotal		<u>22,331</u>		<u>0</u>	<u>22,331</u>		<u>10,531</u>	<u>3,599</u>	<u>513</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(422)</u>		<u>0</u>	<u>(422)</u>	STORAGEXCESS	<u>(151)</u>	<u>(52)</u>	<u>(7)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		2,004					720	246	35
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		388					139	48	7
Subtotal		<u>2,392</u>					<u>859</u>	<u>294</u>	<u>42</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		245		0	245	STORAGEXCESS	88	30	4
TOTAL COST OF GAS EXPENSE		<u>245</u>		<u>0</u>	<u>245</u>		<u>88</u>	<u>30</u>	<u>4</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		246		0	246	STORAGEXCESS	0	6	2	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		115,226		0	115,226	STORSPACEWC	1	4,213	1,157	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	1	2,668	732	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	0	6	2	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	0	1	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>188,722</u>		<u>0</u>	<u>188,722</u>		<u>2</u>	<u>6,895</u>	<u>1,893</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(0)</u>	<u>(50)</u>	<u>(14)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>248,681</u>		<u>0</u>	<u>248,681</u>		<u>3</u>	<u>8,439</u>	<u>2,317</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		19,398		0	19,398		0	658	181	0
Income Taxes		2,642		0	2,642	STORDEHYXBASE-3	0	90	25	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		291		0	291	STORDEHYXPROTAX-3	0	7	2	0
Subtotal		<u>22,331</u>		<u>0</u>	<u>22,331</u>		<u>0</u>	<u>755</u>	<u>207</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(422)</u>		<u>0</u>	<u>(422)</u>	STORAGEXCESS	<u>(0)</u>	<u>(11)</u>	<u>(3)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		2,004					0	52	14	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		388					0	10	3	0
Subtotal		<u>2,392</u>					<u>0</u>	<u>62</u>	<u>17</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		245		0	245	STORAGEXCESS	0	6	2	0
TOTAL COST OF GAS EXPENSE		<u>245</u>		<u>0</u>	<u>245</u>		<u>0</u>	<u>6</u>	<u>2</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		246		0	246	STORAGEXCESS	1	0	29	0	8
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		115,226		0	115,226	STORSPACEWC	534	6	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	338	4	0	0	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	1	0	29	0	8
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	0	0	5	0	1
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>188,722</u>		<u>0</u>	<u>188,722</u>		<u>874</u>	<u>9</u>	<u>63</u>	<u>0</u>	<u>18</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(6)</u>	<u>(0)</u>	<u>(229)</u>	<u>0</u>	<u>(65)</u>
TOTAL RATE BASE											
		<u>248,681</u>		<u>0</u>	<u>248,681</u>		<u>1,069</u>	<u>11</u>	<u>7,157</u>	<u>0</u>	<u>2,040</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		19,398		0	19,398		83	1	558	0	159
Income Taxes		2,642		0	2,642	STORDEHYXBASE-3	11	0	76	0	22
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		291		0	291	STORDEHYXPROTAX-3	1	0	34	0	10
Subtotal		<u>22,331</u>		<u>0</u>	<u>22,331</u>		<u>96</u>	<u>1</u>	<u>669</u>	<u>0</u>	<u>191</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(422)</u>		<u>0</u>	<u>(422)</u>	STORAGEXCESS	<u>(1)</u>	<u>(0)</u>	<u>(50)</u>	<u>0</u>	<u>(14)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		2,004					7	0	237	0	68
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		388					1	0	46	0	13
Subtotal		<u>2,392</u>					<u>8</u>	<u>0</u>	<u>283</u>	<u>0</u>	<u>81</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		245		0	245	STORAGEXCESS	1	0	29	0	8
TOTAL COST OF GAS EXPENSE		<u>245</u>		<u>0</u>	<u>245</u>		<u>1</u>	<u>0</u>	<u>29</u>	<u>0</u>	<u>8</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		246		0	246	STORAGEXCESS	35	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		115,226		0	115,226	STORSPACEWC	0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	0	0	0	0	0	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	35	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	6	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>188,722</u>		<u>0</u>	<u>188,722</u>		<u>76</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(1,936)</u>		<u>0</u>	<u>(1,936)</u>	STORAGEXCESS	<u>(278)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>248,681</u>		<u>0</u>	<u>248,681</u>		<u>8,677</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		19,398		0	19,398		677	0	0	0	0	0
Income Taxes		2,642		0	2,642	STORDEHYXBASE-3	92	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		291		0	291	STORDEHYXPROTAX-3	42	0	0	0	0	0
Subtotal		<u>22,331</u>		<u>0</u>	<u>22,331</u>		<u>811</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(422)</u>		<u>0</u>	<u>(422)</u>	STORAGEXCESS	<u>(60)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		2,004					287	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		388					56	0	0	0	0	0
Subtotal		<u>2,392</u>					<u>343</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		245		0	245	STORAGEXCESS	35	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>245</u>		<u>0</u>	<u>245</u>		<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		246		0	246	STORAGEXCESS	31	8	2	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		115,226		0	115,226	STORSPACEWC	20,646	5,465	1,439	100	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		72,963		0	72,963	STORSPACEWC	13,074	3,461	911	63	0
Inventory of Stores and Spare Equipment		246		0	246	STORAGEXCESS	31	8	2	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		41		0	41	STORAGEXCESS	5	1	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		188,722		0	188,722		33,787	8,944	2,354	164	0
IV. ACCUMULATED DEFERRED TAXES											
		(1,936)		0	(1,936)	STORAGEXCESS	(244)	(65)	(17)	(1)	0
TOTAL RATE BASE											
		248,681		0	248,681		41,356	10,948	2,882	201	0
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		19,398		0	19,398		3,226	854	225	16	0
Income Taxes		2,642		0	2,642	STORDEHYXBASE-3	439	116	31	2	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		291		0	291	STORDEHYXPROTAX-3	37	10	3	0	0
Subtotal		22,331		0	22,331		3,702	980	258	18	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(422)		0	(422)	STORAGEXCESS	(53)	(14)	(4)	(0)	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		2,004					253	67	18	1	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		388					49	13	3	0	0
Subtotal		2,392					302	80	21	1	0
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		245		0	245	STORAGEXCESS	31	8	2	0	0
TOTAL COST OF GAS EXPENSE		245		0	245		31	8	2	0	0

UNION GAS LIMITED
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Storage Excluding Dehydrator Space
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	98		0	98	STORAGEXCESS	35	12	2
Lines	655	9		0	9	STORAGEXCESS	3	1	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	938		0	938	STORAGEXCESS	337	115	16
Joint Venture		0		0	0		0	0	0
Other	659	365		0	365	STORAGEXCESS	131	45	6
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	808		0	808	STORAGEXCESS	290	99	14
Lines	855	56		0	56	STORAGEXCESS	20	7	1
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	60		0	60	STORAGEXCESS	21	7	1
Subtotal		<u>2,335</u>		<u>0</u>	<u>2,335</u>		<u>838</u>	<u>286</u>	<u>41</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	98		0	98	STORAGEXCESS	0	3	1	0
Lines	655	9		0	9	STORAGEXCESS	0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	938		0	938	STORAGEXCESS	0	24	7	0
Joint Venture		0		0	0		0	0	0	0
Other	659	365		0	365	STORAGEXCESS	0	9	3	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	808		0	808	STORAGEXCESS	0	21	6	0
Lines	855	56		0	56	STORAGEXCESS	0	1	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	60		0	60	STORAGEXCESS	0	2	0	0
Subtotal		<u>2,335</u>		<u>0</u>	<u>2,335</u>		<u>0</u>	<u>60</u>	<u>17</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	98		0	98	STORAGEXCESS	0	0	12	0	3
Lines	655	9		0	9	STORAGEXCESS	0	0	1	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	938		0	938	STORAGEXCESS	3	0	111	0	32
Joint Venture		0		0	0		0	0	0	0	0
Other	659	365		0	365	STORAGEXCESS	1	0	43	0	12
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	808		0	808	STORAGEXCESS	3	0	96	0	27
Lines	855	56		0	56	STORAGEXCESS	0	0	7	0	2
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	60		0	60	STORAGEXCESS	0	0	7	0	2
Subtotal		<u>2,335</u>		<u>0</u>	<u>2,335</u>		<u>8</u>	<u>0</u>	<u>276</u>	<u>0</u>	<u>79</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	98		0	98	STORAGEXCESS	14	0	0	0	0	0
Lines	655	9		0	9	STORAGEXCESS	1	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	938		0	938	STORAGEXCESS	135	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	365		0	365	STORAGEXCESS	52	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	808		0	808	STORAGEXCESS	116	0	0	0	0	0
Lines	855	56		0	56	STORAGEXCESS	8	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	60		0	60	STORAGEXCESS	9	0	0	0	0	0
Subtotal		<u>2,335</u>		<u>0</u>	<u>2,335</u>		<u>335</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	98		0	98	STORAGEEXCESS	12	3	1	0	0
Lines	655	9		0	9	STORAGEEXCESS	1	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	938		0	938	STORAGEEXCESS	118	31	8	1	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	365		0	365	STORAGEEXCESS	46	12	3	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	808		0	808	STORAGEEXCESS	102	27	7	0	0
Lines	855	56		0	56	STORAGEEXCESS	7	2	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	60		0	60	STORAGEEXCESS	8	2	1	0	0
Subtotal		<u>2,335</u>		<u>0</u>	<u>2,335</u>		<u>295</u>	<u>78</u>	<u>21</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	593		0	593	STORAGEXCESS	213	73	10
Other	688	9		0	9	STORAGEXCESS	3	1	0
Scada	684	88		0	88	STORAGEXCESS	31	11	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>690</u>		<u>0</u>	<u>690</u>		<u>248</u>	<u>85</u>	<u>12</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	593		0	593	STORAGEXCESS	0	15	4	0
Other	688	9		0	9	STORAGEXCESS	0	0	0	0
Scada	684	88		0	88	STORAGEXCESS	0	2	1	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		690		0	690		0	18	5	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	593		0	593	STORAGEXCESS	2	0	70	0	20
Other	688	9		0	9	STORAGEXCESS	0	0	1	0	0
Scada	684	88		0	88	STORAGEXCESS	0	0	10	0	3
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		690		0	690		2	0	82	0	23
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	593		0	593	STORAGEXCESS	85	0	0	0	0	0
Other	688	9		0	9	STORAGEXCESS	1	0	0	0	0	0
Scada	684	88		0	88	STORAGEXCESS	13	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		690		0	690		99	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	593		0	593	STORAGEXCESS	75	20	5	0	0
Other	688	9		0	9	STORAGEXCESS	1	0	0	0	0
Scada	684	88		0	88	STORAGEXCESS	11	3	1	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		690		0	690		87	23	6	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	1,342		0	1,342	STORAGEXCESS	482	165	23
Special Services	722	13		0	13	STORAGEXCESS	5	2	0
Insurance	723	133		0	133	STORAGEXCESS	48	16	2
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	409		0	409	STORAGEXCESS	147	50	7
Other Admin & General Expenses	728	30		0	30	STORAGEXCESS	11	4	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>1,927</u>		<u>0</u>	<u>1,927</u>		<u>692</u>	<u>236</u>	<u>34</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,951		0	4,951		1,778	608	87
TOTAL COST OF GAS		<u>245</u>		<u>0</u>	<u>245</u>		<u>88</u>	<u>30</u>	<u>4</u>
TOTAL OPERATING EXPENSES		<u>5,196</u>		<u>0</u>	<u>5,196</u>		<u>1,866</u>	<u>638</u>	<u>91</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	1,342		0	1,342	STORAGEXCESS	0	35	9	0
Special Services	722	13		0	13	STORAGEXCESS	0	0	0	0
Insurance	723	133		0	133	STORAGEXCESS	0	3	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	409		0	409	STORAGEXCESS	0	11	3	0
Other Admin & General Expenses	728	30		0	30	STORAGEXCESS	0	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>1,927</u>		<u>0</u>	<u>1,927</u>		<u>0</u>	<u>50</u>	<u>14</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,951		0	4,951		0	128	35	0
TOTAL COST OF GAS		<u>245</u>		<u>0</u>	<u>245</u>		<u>0</u>	<u>6</u>	<u>2</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>5,196</u>		<u>0</u>	<u>5,196</u>		<u>0</u>	<u>134</u>	<u>37</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,342		0	1,342	STORAGEXCESS	4	0	159	0	45
Special Services	722	13		0	13	STORAGEXCESS	0	0	2	0	0
Insurance	723	133		0	133	STORAGEXCESS	0	0	16	0	4
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	409		0	409	STORAGEXCESS	1	0	48	0	14
Other Admin & General Expenses	728	30		0	30	STORAGEXCESS	0	0	4	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>1,927</u>		<u>0</u>	<u>1,927</u>		<u>6</u>	<u>0</u>	<u>228</u>	<u>0</u>	<u>65</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,951		0	4,951		16	0	586	0	167
TOTAL COST OF GAS		<u>245</u>		<u>0</u>	<u>245</u>		<u>1</u>	<u>0</u>	<u>29</u>	<u>0</u>	<u>8</u>
TOTAL OPERATING EXPENSES		<u>5,196</u>		<u>0</u>	<u>5,196</u>		<u>17</u>	<u>0</u>	<u>615</u>	<u>0</u>	<u>175</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	1,342		0	1,342	STORAGEXCESS	193	0	0	0	0	0
Special Services	722	13		0	13	STORAGEXCESS	2	0	0	0	0	0
Insurance	723	133		0	133	STORAGEXCESS	19	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	409		0	409	STORAGEXCESS	59	0	0	0	0	0
Other Admin & General Expenses	728	30		0	30	STORAGEXCESS	4	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,927</u>		<u>0</u>	<u>1,927</u>		<u>276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,951		0	4,951		710	0	0	0	0	0
TOTAL COST OF GAS		<u>245</u>		<u>0</u>	<u>245</u>		<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>5,196</u>		<u>0</u>	<u>5,196</u>		<u>745</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator Space
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,342		0	1,342	STORAGEXCESS	169	45	12	1	0
Special Services	722	13		0	13	STORAGEXCESS	2	0	0	0	0
Insurance	723	133		0	133	STORAGEXCESS	17	4	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	409		0	409	STORAGEXCESS	52	14	4	0	0
Other Admin & General Expenses	728	30		0	30	STORAGEXCESS	4	1	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>1,927</u>		<u>0</u>	<u>1,927</u>		<u>243</u>	<u>64</u>	<u>17</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		4,951		0	4,951		625	165	44	3	0
TOTAL COST OF GAS		<u>245</u>		<u>0</u>	<u>245</u>		<u>31</u>	<u>8</u>	<u>2</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>5,196</u>		<u>0</u>	<u>5,196</u>		<u>656</u>	<u>174</u>	<u>46</u>	<u>3</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	493	167	17
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	1,407	475	48
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	1,083	366	37
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>2,983</u>	<u>1,008</u>	<u>101</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	0	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	0	22	7	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	1	63	19	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	1	49	14	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>2</u>	<u>134</u>	<u>40</u>	<u>1</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	0	0	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	3	0	98	3	15
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	8	0	281	8	41
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	6	0	216	6	32
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>18</u>	<u>0</u>	<u>595</u>	<u>17</u>	<u>88</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	0	0	0	0	0	0
Land	440	7		0	7	XSPK&AVG	0	0	0	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	162	13	60	396	2	4
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	462	38	170	1,131	6	12
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	355	29	131	870	4	9
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>979</u>	<u>80</u>	<u>360</u>	<u>2,398</u>	<u>12</u>	<u>25</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	19,220		0	19,220	XSPK&AVG	14,351	3,799	1,000	70	0
Land	440	7		0	7	XSPK&AVG	5	1	0	0	0
Structures & Improvements	442	3,541		0	3,541	XSPK&AVG	2,644	700	184	13	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>22,768</u>		<u>0</u>	<u>22,768</u>		<u>17,001</u>	<u>4,500</u>	<u>1,185</u>	<u>83</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	1,527		0	1,527	SYSINTEGRITY	48	13	4	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	4,357		0	4,357	SYSINTEGRITY	138	38	11	1	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	3,354		0	3,354	SYSINTEGRITY	106	29	8	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>9,238</u>		<u>0</u>	<u>9,238</u>		<u>293</u>	<u>81</u>	<u>23</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. INTANGIBLE PLANT									
	401/402	0		0	0		0	0	0
H. GENERAL PLANT									
Land	480	4		0	4	INDIR_I_STOR	1	0	0
Structures & Improvements	482	322		0	322	INDIR_I_STOR	37	12	1
Furniture and Equipment	483	811		0	811	INDIR_I_STOR	93	31	3
Transportation Equipment	484	308		0	308	INDIR_I_STOR	35	12	1
Construction Equipment	485/6	351		0	351	INDIR_I_STOR	40	14	1
Communication Equipment	488	34		0	34	INDIR_I_STOR	4	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		1,830		0	1,830		210	71	7
TOTAL GROSS PLANT IN SERVICE		33,837		0	33,837		3,193	1,079	108
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	9,353		0	9,353	XSPK&AVG	0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0
Other	444	0		0	0		0	0	0
Subtotal		11,221		0	11,221		0	0	0
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	200	68	7
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	733	248	25
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		2,891		0	2,891		933	315	32

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	4		0	4	INDIR_I_STOR	0	0	0	0
Structures & Improvements	482	322		0	322	INDIR_I_STOR	0	2	0	0
Furniture and Equipment	483	811		0	811	INDIR_I_STOR	0	4	1	0
Transportation Equipment	484	308		0	308	INDIR_I_STOR	0	2	0	0
Construction Equipment	485/6	351		0	351	INDIR_I_STOR	0	2	1	0
Communication Equipment	488	34		0	34	INDIR_I_STOR	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		1,830		0	1,830		0	9	3	0
TOTAL GROSS PLANT IN SERVICE										
		33,837		0	33,837		2	143	43	1
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	9,353		0	9,353	XSPK&AVG	0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		11,221		0	11,221		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	0	9	3	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	0	33	10	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		2,891		0	2,891		1	42	12	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	4		0	4	INDIR_I_STOR	0	0	0	0	0
Structures & Improvements	482	322		0	322	INDIR_I_STOR	0	0	7	0	1
Furniture and Equipment	483	811		0	811	INDIR_I_STOR	1	0	19	1	3
Transportation Equipment	484	308		0	308	INDIR_I_STOR	0	0	7	0	1
Construction Equipment	485/6	351		0	351	INDIR_I_STOR	0	0	8	0	1
Communication Equipment	488	34		0	34	INDIR_I_STOR	0	0	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,830		0	1,830		1	0	42	1	6
TOTAL GROSS PLANT IN SERVICE											
		33,837		0	33,837		19	0	637	18	94
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	9,353		0	9,353	XSPK&AVG	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		11,221		0	11,221		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	1	0	40	1	6
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	4	0	146	4	22
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		2,891		0	2,891		5	0	186	5	27

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	4		0	4	INDIR_I_STOR	0	0	0	0	0	0
Structures & Improvements	482	322		0	322	INDIR_I_STOR	12	1	4	30	0	0
Furniture and Equipment	483	811		0	811	INDIR_I_STOR	30	3	11	75	0	1
Transportation Equipment	484	308		0	308	INDIR_I_STOR	12	1	4	28	0	0
Construction Equipment	485/6	351		0	351	INDIR_I_STOR	13	1	5	32	0	0
Communication Equipment	488	34		0	34	INDIR_I_STOR	1	0	0	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		1,830		0	1,830		69	6	25	168	1	2
TOTAL GROSS PLANT IN SERVICE												
		33,837		0	33,837		1,048	86	385	2,566	13	27
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	9,353		0	9,353	XSPK&AVG	0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		11,221		0	11,221		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	66	5	24	161	1	2
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	241	20	88	589	3	6
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		2,891		0	2,891		306	25	113	750	4	8

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	4		0	4	INDIR_I_STOR	2	1	0	0	0
Structures & Improvements	482	322		0	322	INDIR_I_STOR	159	42	11	1	0
Furniture and Equipment	483	811		0	811	INDIR_I_STOR	400	106	28	2	0
Transportation Equipment	484	308		0	308	INDIR_I_STOR	152	40	11	1	0
Construction Equipment	485/6	351		0	351	INDIR_I_STOR	173	46	12	1	0
Communication Equipment	488	34		0	34	INDIR_I_STOR	17	4	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,830		0	1,830		902	239	63	4	0
TOTAL GROSS PLANT IN SERVICE											
		33,837		0	33,837		18,197	4,820	1,271	88	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	9,353		0	9,353	XSPK&AVG	6,984	1,849	487	34	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	1,868		0	1,868	XSPK&AVG	1,395	369	97	7	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		11,221		0	11,221		8,379	2,218	584	41	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	621		0	621	SYSINTEGRITY	20	5	2	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	2,270		0	2,270	SYSINTEGRITY	72	20	6	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		2,891		0	2,891		92	25	7	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	90		0	90	INDIR_I_STOR	10	3	0
Furniture and Equipment	483	500		0	500	INDIR_I_STOR	57	19	2
Transportation Equipment	484	101		0	101	INDIR_I_STOR	12	4	0
Construction Equipment	485/6	131		0	131	INDIR_I_STOR	15	5	1
Communication Equipment	488	17		0	17	INDIR_I_STOR	2	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>839</u>		<u>0</u>	<u>839</u>		<u>96</u>	<u>32</u>	<u>3</u>
TOTAL ACCUMULATED DEPRECIATION		<u>14,951</u>		<u>0</u>	<u>14,951</u>		<u>1,030</u>	<u>348</u>	<u>35</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	90		0	90	INDIR_I_STOR	0	0	0	0
Furniture and Equipment	483	500		0	500	INDIR_I_STOR	0	3	1	0
Transportation Equipment	484	101		0	101	INDIR_I_STOR	0	1	0	0
Construction Equipment	485/6	131		0	131	INDIR_I_STOR	0	1	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		839		0	839		0	4	1	0
TOTAL ACCUMULATED DEPRECIATION										
		14,951		0	14,951		1	46	14	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	90		0	90	INDIR_I_STOR	0	0	2	0	0
Furniture and Equipment	483	500		0	500	INDIR_I_STOR	0	0	11	0	2
Transportation Equipment	484	101		0	101	INDIR_I_STOR	0	0	2	0	0
Construction Equipment	485/6	131		0	131	INDIR_I_STOR	0	0	3	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		839		0	839		1	0	19	1	3
TOTAL ACCUMULATED DEPRECIATION											
		14,951		0	14,951		6	0	205	6	30

UNION GAS LIMITED
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Storage Excluding Dehydrator System Integrity
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	90		0	90	INDIR_I_STOR	3	0	1	8	0	0
Furniture and Equipment	483	500		0	500	INDIR_I_STOR	19	2	7	46	0	0
Transportation Equipment	484	101		0	101	INDIR_I_STOR	4	0	1	9	0	0
Construction Equipment	485/6	131		0	131	INDIR_I_STOR	5	0	2	12	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	1	0	0	2	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>839</u>		<u>0</u>	<u>839</u>		<u>32</u>	<u>3</u>	<u>12</u>	<u>77</u>	<u>0</u>	<u>1</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>14,951</u>		<u>0</u>	<u>14,951</u>		<u>338</u>	<u>28</u>	<u>124</u>	<u>827</u>	<u>4</u>	<u>9</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	90		0	90	INDIR_I_STOR	44	12	3	0	0
Furniture and Equipment	483	500		0	500	INDIR_I_STOR	246	65	17	1	0
Transportation Equipment	484	101		0	101	INDIR_I_STOR	50	13	3	0	0
Construction Equipment	485/6	131		0	131	INDIR_I_STOR	64	17	4	0	0
Communication Equipment	488	17		0	17	INDIR_I_STOR	9	2	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		839		0	839		414	110	29	2	0
TOTAL ACCUMULATED DEPRECIATION											
		14,951		0	14,951		8,884	2,353	620	43	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		188		0	188	INDIR_II_STOR	8	3	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		32,313	N_SYSTEGR	3,444	28,870	SYSINTEGRITY	9,323	3,150	315
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		125		0	125	INDIR_I_STOR	14	5	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	2	1	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>32,647</u>		<u>3,444</u>	<u>29,203</u>		<u>9,348</u>	<u>3,159</u>	<u>316</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(213)</u>		<u>0</u>	<u>(213)</u>	SYSINTEGRITY	<u>(69)</u>	<u>(23)</u>	<u>(2)</u>
TOTAL RATE BASE									
		<u>51,320</u>		<u>3,444</u>	<u>47,877</u>		<u>11,442</u>	<u>3,866</u>	<u>387</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		4,003		0	4,003		893	302	30
Income Taxes		545		0	545	STORDEHYXBASE-4	122	41	4
Capital Taxes		0		0	0	STORDEHYXBASE-4	0	0	0
Property Tax		113		0	113	STORDEHYXPROTAX-4	10	3	0
Subtotal		<u>4,662</u>		<u>0</u>	<u>4,662</u>		<u>1,024</u>	<u>346</u>	<u>35</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(46)</u>		<u>0</u>	<u>(46)</u>		<u>(15)</u>	<u>(5)</u>	<u>(1)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		734					0	0	0
Underground Storage Plant		211					68	23	2
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		248					28	10	1
Subtotal		<u>1,193</u>					<u>97</u>	<u>33</u>	<u>3</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		188		0	188	INDIR_II_STOR	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		32,313	N_SYSTEGR	3,444	28,870	SYSINTEGRITY	6	418	125	2
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		125		0	125	INDIR_I_STOR	0	1	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		32,647		3,444	29,203		6	419	125	2
IV. ACCUMULATED DEFERRED TAXES										
		(213)		0	(213)	SYSINTEGRITY	(0)	(3)	(1)	(0)
TOTAL RATE BASE										
		51,320		3,444	47,877		8	513	153	2
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4,003		0	4,003		1	40	12	0
Income Taxes		545		0	545	STORDEHYXBASE-4	0	5	2	0
Capital Taxes		0		0	0	STORDEHYXBASE-4	0	0	0	0
Property Tax		113		0	113	STORDEHYXPROTAX-4	0	0	0	0
Subtotal		4,662		0	4,662		1	46	14	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(46)		0	(46)		(0)	(1)	(0)	(0)
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		734					0	0	0	0
Underground Storage Plant		211					0	3	1	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		248					0	1	0	0
Subtotal		1,193					0	4	1	0
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		0		0	0		0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		188		0	188	INDIR_II_STOR	0	0	2	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		32,313	N_SYSINTEG	3,444	28,870	SYSINTEGRITY	55	0	1,859	52	274
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		125		0	125	INDIR_I_STOR	0	0	3	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		32,647		3,444	29,203		55	0	1,864	52	275
IV. ACCUMULATED DEFERRED TAXES											
		(213)		0	(213)	SYSINTEGRITY	(0)	(0)	(14)	(0)	(2)
TOTAL RATE BASE											
		51,320		3,444	47,877		67	1	2,281	64	337
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4,003		0	4,003		5	0	178	5	26
Income Taxes		545		0	545	STORDEHYXBASE-4	1	0	24	1	4
Capital Taxes		0		0	0	STORDEHYXBASE-4	0	0	0	0	0
Property Tax		113		0	113	STORDEHYXPROTAX-4	0	0	2	0	0
Subtotal		4,662		0	4,662		6	0	204	6	30
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(46)		0	(46)		(0)	(0)	(3)	(0)	(0)
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		734					0	0	0	0	0
Underground Storage Plant		211					0	0	14	0	2
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		248					0	0	6	0	1
Subtotal		1,193					1	0	19	1	3
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		0		0	0		0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		188		0	188	INDIR_IL_STOR	3	0	1	7	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		32,313	N_SYSINTEG	3,444	28,870	SYSINTEGRITY	3,060	251	1,125	7,493	38	79
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		125		0	125	INDIR_I_STOR	5	0	2	12	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	1	0	0	2	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>32,647</u>		<u>3,444</u>	<u>29,203</u>		<u>3,068</u>	<u>252</u>	<u>1,128</u>	<u>7,513</u>	<u>38</u>	<u>79</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(213)</u>		<u>0</u>	<u>(213)</u>	SYSINTEGRITY	<u>(23)</u>	<u>(2)</u>	<u>(8)</u>	<u>(55)</u>	<u>(0)</u>	<u>(1)</u>
TOTAL RATE BASE												
		<u>51,320</u>		<u>3,444</u>	<u>47,877</u>		<u>3,755</u>	<u>309</u>	<u>1,381</u>	<u>9,196</u>	<u>46</u>	<u>97</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4,003		0	4,003		293	24	108	717	4	8
Income Taxes		545		0	545	STORDEHYXBASE-4	40	3	15	98	0	1
Capital Taxes		0		0	0	STORDEHYXBASE-4	0	0	0	0	0	0
Property Tax		113		0	113	STORDEHYXPROTAX-4	3	0	1	8	0	0
Subtotal		<u>4,662</u>		<u>0</u>	<u>4,662</u>		<u>336</u>	<u>28</u>	<u>124</u>	<u>823</u>	<u>4</u>	<u>9</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(46)</u>		<u>0</u>	<u>(46)</u>		<u>(5)</u>	<u>(0)</u>	<u>(2)</u>	<u>(12)</u>	<u>(0)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		734					0	0	0	0	0	0
Underground Storage Plant		211					22	2	8	55	0	1
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		248					9	1	3	23	0	0
Subtotal		<u>1,193</u>					<u>32</u>	<u>3</u>	<u>12</u>	<u>78</u>	<u>0</u>	<u>1</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		188		0	188	INDIR_II_STOR	121	32	8	1	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		32,313	N_SYSINTEG	3,444	28,870	SYSINTEGRITY	3,488	933	251	17	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		125		0	125	INDIR_I_STOR	62	16	4	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		21		0	21	INDIR_I_STOR	10	3	1	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		32,647		3,444	29,203		3,681	984	265	18	0
IV. ACCUMULATED DEFERRED TAXES											
		(213)		0	(213)	SYSINTEGRITY	(7)	(2)	(1)	(0)	0
TOTAL RATE BASE											
		51,320		3,444	47,877		12,987	3,450	915	63	0
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		4,003		0	4,003		1,013	269	71	5	0
Income Taxes		545		0	545	STORDEHYXBASE-4	138	37	10	1	0
Capital Taxes		0		0	0	STORDEHYXBASE-4	0	0	0	0	0
Property Tax		113		0	113	STORDEHYXPROTAX-4	62	16	4	0	0
Subtotal		4,662		0	4,662		1,213	322	85	6	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		(46)		0	(46)		(1)	(0)	(0)	(0)	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		734					548	145	38	3	0
Underground Storage Plant		211					7	2	1	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		248					122	32	9	1	0
Subtotal		1,193					677	179	47	3	0
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		0		0	0		0	0	0	0	0

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	10		0	10	SYSINTEGRITY	3	1	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	99		0	99	SYSINTEGRITY	32	11	1
Joint Venture		0		0	0		0	0	0
Other	659	38		0	38	SYSINTEGRITY	12	4	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	85		0	85	SYSINTEGRITY	27	9	1
Lines	855	6		0	6	SYSINTEGRITY	2	1	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	6		0	6	SYSINTEGRITY	2	1	0
Subtotal		<u>246</u>		<u>0</u>	<u>246</u>		<u>79</u>	<u>27</u>	<u>3</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	10		0	10	SYSINTEGRITY	0	0	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	99		0	99	SYSINTEGRITY	0	1	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	0	1	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	0	1	0	0
Lines	855	6		0	6	SYSINTEGRITY	0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	0	0	0	0
Subtotal		<u>246</u>		<u>0</u>	<u>246</u>		<u>0</u>	<u>4</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	10		0	10	SYSINTEGRITY	0	0	1	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	99		0	99	SYSINTEGRITY	0	0	6	0	1
Joint Venture		0		0	0		0	0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	0	0	2	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	0	0	5	0	1
Lines	855	6		0	6	SYSINTEGRITY	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	0	0	0	0	0
Subtotal		<u>246</u>		<u>0</u>	<u>246</u>		<u>0</u>	<u>0</u>	<u>16</u>	<u>0</u>	<u>2</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	1,231		0	1,231	XSPK&AVG	0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	34		0	34	XSPK&AVG	0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	255		0	255	XSPK&AVG	0	0	0	0	0	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	10		0	10	SYSINTEGRITY	1	0	0	3	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	99		0	99	SYSINTEGRITY	10	1	4	26	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	4	0	1	10	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	9	1	3	22	0	0
Lines	855	6		0	6	SYSINTEGRITY	1	0	0	2	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	1	0	0	2	0	0
Subtotal		<u>246</u>		<u>0</u>	<u>246</u>		<u>26</u>	<u>2</u>	<u>10</u>	<u>64</u>	<u>0</u>	<u>1</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	1,231		0	1,231	XSPK&AVG	919	243	64	4	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	34		0	34	XSPK&AVG	25	7	2	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	255		0	255	XSPK&AVG	190	50	13	1	0
Subtotal		<u>1,520</u>		<u>0</u>	<u>1,520</u>		<u>1,135</u>	<u>300</u>	<u>79</u>	<u>6</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	10		0	10	SYSINTEGRITY	0	0	0	0	0
Lines	655	1		0	1	SYSINTEGRITY	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	99		0	99	SYSINTEGRITY	3	1	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	38		0	38	SYSINTEGRITY	1	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	85		0	85	SYSINTEGRITY	3	1	0	0	0
Lines	855	6		0	6	SYSINTEGRITY	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	6		0	6	SYSINTEGRITY	0	0	0	0	0
Subtotal		<u>246</u>		<u>0</u>	<u>246</u>		<u>8</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	62		0	62	SYSINTEGRITY	20	7	1
Other	688	1		0	1	SYSINTEGRITY	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	3	1	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		73		0	73		23	8	1
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	62		0	62	SYSINTEGRITY	0	1	0	0
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		73		0	73		0	1	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	62		0	62	SYSINTEGRITY	0	0	4	0	1
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	0	0	1	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>73</u>		<u>0</u>	<u>73</u>		<u>0</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>1</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	62		0	62	SYSINTEGRITY	7	1	2	16	0	0
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	1	0	0	2	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		73		0	73		8	1	3	19	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	62		0	62	SYSINTEGRITY	2	1	0	0	0
Other	688	1		0	1	SYSINTEGRITY	0	0	0	0	0
Scada	684	9		0	9	SYSINTEGRITY	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		73		0	73		2	1	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	1,038		0	1,038	STORDEHYXO&MEXP-4	47	16	2
Special Services	722	10		0	10	STORDEHYXO&MEXP-4	0	0	0
Insurance	723	103		0	103	STORDEHYXO&MEXP-4	5	2	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	760		0	760	STORDEHYXLABOR-4	14	5	0
Other Admin & General Expenses	728	23		0	23	STORDEHYXO&MEXP-4	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>1,934</u>		<u>0</u>	<u>1,934</u>		<u>67</u>	<u>23</u>	<u>2</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,772		0	3,772		170	57	6
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,772</u>		<u>0</u>	<u>3,772</u>		<u>170</u>	<u>57</u>	<u>6</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	1,038		0	1,038	STORDEHYXO&MEXP-4	0	2	1	0
Special Services	722	10		0	10	STORDEHYXO&MEXP-4	0	0	0	0
Insurance	723	103		0	103	STORDEHYXO&MEXP-4	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	760		0	760	STORDEHYXLABOR-4	0	1	0	0
Other Admin & General Expenses	728	23		0	23	STORDEHYXO&MEXP-4	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>1,934</u>		<u>0</u>	<u>1,934</u>		<u>0</u>	<u>3</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,772		0	3,772		0	8	2	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,772</u>		<u>0</u>	<u>3,772</u>		<u>0</u>	<u>8</u>	<u>2</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,038		0	1,038	STORDEHYXO&MEXP-4	0	0	9	0	1
Special Services	722	10		0	10	STORDEHYXO&MEXP-4	0	0	0	0	0
Insurance	723	103		0	103	STORDEHYXO&MEXP-4	0	0	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	760		0	760	STORDEHYXLABOR-4	0	0	3	0	0
Other Admin & General Expenses	728	23		0	23	STORDEHYXO&MEXP-4	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>1,934</u>		<u>0</u>	<u>1,934</u>		<u>0</u>	<u>0</u>	<u>13</u>	<u>0</u>	<u>2</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,772		0	3,772		1	0	34	1	5
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,772</u>		<u>0</u>	<u>3,772</u>		<u>1</u>	<u>0</u>	<u>34</u>	<u>1</u>	<u>5</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account <u>Description</u>	Account <u>Code</u>	Account <u>Dollars</u>	Direct Assignment <u>Factor</u>	Total Direct <u>Assignment</u>	Balance to be <u>Allocated</u>	Allocation <u>Factor</u>	Excess Utility Storage Space	Firm Transportation <u>Service</u> C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport <u>Service</u> M12	Local Production Transportation <u>Service</u> M13	Storage Transportation <u>Service</u> M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	1,038		0	1,038	STORDEHYXO&MEXP-4	15	1	6	38	0	0
Special Services	722	10		0	10	STORDEHYXO&MEXP-4	0	0	0	0	0	0
Insurance	723	103		0	103	STORDEHYXO&MEXP-4	2	0	1	4	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	760		0	760	STORDEHYXLABOR-4	5	0	2	11	0	0
Other Admin & General Expenses	728	23		0	23	STORDEHYXO&MEXP-4	0	0	0	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,934</u>		<u>0</u>	<u>1,934</u>		<u>22</u>	<u>2</u>	<u>8</u>	<u>54</u>	<u>0</u>	<u>1</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,772		0	3,772		56	5	20	136	1	1
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,772</u>		<u>0</u>	<u>3,772</u>		<u>56</u>	<u>5</u>	<u>20</u>	<u>136</u>	<u>1</u>	<u>1</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Storage Excluding Dehydrator System Integrity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	1,038		0	1,038	STORDEHYXO&MEXP-4	672	178	47	3	0
Special Services	722	10		0	10	STORDEHYXO&MEXP-4	7	2	0	0	0
Insurance	723	103		0	103	STORDEHYXO&MEXP-4	67	18	5	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	760		0	760	STORDEHYXLABOR-4	536	142	37	3	0
Other Admin & General Expenses	728	23		0	23	STORDEHYXO&MEXP-4	15	4	1	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>1,934</u>		<u>0</u>	<u>1,934</u>		<u>1,296</u>	<u>343</u>	<u>90</u>	<u>6</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		3,772		0	3,772		2,441	646	170	12	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>3,772</u>		<u>0</u>	<u>3,772</u>		<u>2,441</u>	<u>646</u>	<u>170</u>	<u>12</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	1,260		0	1,260	DAWNCOMP	111	37	11
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	25,285		0	25,285	DAWNCOMP	2,236	752	218
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	15,401		0	15,401	DAWNCOMP	1,362	458	133
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	108,310		0	108,310	DAWNCOMP	9,577	3,222	936
Other	459	2,302	DAWNTCPL - M&R	2,302	0		0	0	0
Subtotal		<u>152,557</u>		<u>2,302</u>	<u>150,256</u>		<u>13,287</u>	<u>4,470</u>	<u>1,298</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	1,260		0	1,260	DAWNCOMP	0	0	5	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	25,285		0	25,285	DAWNCOMP	2	0	101	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	15,401		0	15,401	DAWNCOMP	1	0	61	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	108,310		0	108,310	DAWNCOMP	9	0	432	0
Other	459	2,302	DAWNTCPL - M&R	2,302	0		0	0	0	0
Subtotal		<u>152,557</u>		<u>2,302</u>	<u>150,256</u>		<u>12</u>	<u>0</u>	<u>599</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	1,260		0	1,260	DAWNCOMP	2	0	40	0	13
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	25,285		0	25,285	DAWNCOMP	36	1	808	0	254
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	15,401		0	15,401	DAWNCOMP	22	1	492	0	155
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	108,310		0	108,310	DAWNCOMP	154	5	3,463	0	1,087
Other	459	2,302	DAWNTCPL - M&R	2,302	0		0	0	0	0	0
Subtotal		<u>152,557</u>		<u>2,302</u>	<u>150,256</u>		<u>214</u>	<u>7</u>	<u>4,804</u>	<u>0</u>	<u>1,508</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	1,260		0	1,260	DAWNCOMP	0	0	0	982	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	25,285		0	25,285	DAWNCOMP	0	0	0	19,705	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	15,401		0	15,401	DAWNCOMP	0	0	0	12,002	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	108,310		0	108,310	DAWNCOMP	0	0	0	84,409	0	0
Other	459	2,302	DAWNTCPL -M&R	2,302	0		0	2,302	0	0	0	0
Subtotal		152,557		2,302	150,256		0	2,302	0	117,098	0	0
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	1,260		0	1,260	DAWNCOMP	44	12	3	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	25,285		0	25,285	DAWNCOMP	874	231	61	4	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	15,401		0	15,401	DAWNCOMP	533	141	37	3	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	108,310		0	108,310	DAWNCOMP	3,746	992	261	18	0
Other	459	2,302	DAWNTCPL - M&R	2,302	0		0	0	0	0	0
Subtotal		<u>152,557</u>		<u>2,302</u>	<u>150,256</u>		<u>5,196</u>	<u>1,376</u>	<u>362</u>	<u>25</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	14		0	14	DAWNCOMP	1	0	0
Structures & Improvements	482	973		0	973	DAWNCOMP	86	29	8
Furniture and Equipment	483	2,453		0	2,453	DAWNCOMP	217	73	21
Transportation Equipment	484	932		0	932	DAWNCOMP	82	28	8
Construction Equipment	485/6	1,063		0	1,063	DAWNCOMP	94	32	9
Communication Equipment	488	339		0	339	DAWNCOMP	30	10	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>5,773</u>		<u>0</u>	<u>5,773</u>		<u>511</u>	<u>172</u>	<u>50</u>
TOTAL GROSS PLANT IN SERVICE		<u>158,331</u>		<u>2,302</u>	<u>156,029</u>		<u>13,797</u>	<u>4,642</u>	<u>1,348</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	12,245		0	12,245	DAWNCOMP	1,083	364	106
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	10,724		0	10,724	DAWNCOMP	948	319	93
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	50,187		0	50,187	DAWNCOMP	4,438	1,493	434
Other	459	1,109	DAWNTCPL - M&RAD	1,109	0		0	0	0
Subtotal		<u>74,265</u>		<u>1,109</u>	<u>73,156</u>		<u>6,469</u>	<u>2,176</u>	<u>632</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	14		0	14	DAWNCOMP	0	0	0	0
Structures & Improvements	482	973		0	973	DAWNCOMP	0	0	4	0
Furniture and Equipment	483	2,453		0	2,453	DAWNCOMP	0	0	10	0
Transportation Equipment	484	932		0	932	DAWNCOMP	0	0	4	0
Construction Equipment	485/6	1,063		0	1,063	DAWNCOMP	0	0	4	0
Communication Equipment	488	339		0	339	DAWNCOMP	0	0	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>5,773</u>		<u>0</u>	<u>5,773</u>		<u>0</u>	<u>0</u>	<u>23</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>158,331</u></u>		<u><u>2,302</u></u>	<u><u>156,029</u></u>		<u><u>13</u></u>	<u><u>0</u></u>	<u><u>622</u></u>	<u><u>0</u></u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	12,245		0	12,245	DAWNCOMP	1	0	49	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	10,724		0	10,724	DAWNCOMP	1	0	43	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	50,187		0	50,187	DAWNCOMP	4	0	200	0
Other	459	1,109	DAWNTCPL - M&RAD	1,109	0		0	0	0	0
Subtotal		<u><u>74,265</u></u>		<u><u>1,109</u></u>	<u><u>73,156</u></u>		<u><u>6</u></u>	<u><u>0</u></u>	<u><u>291</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	14		0	14	DAWNCOMP	0	0	0	0	0
Structures & Improvements	482	973		0	973	DAWNCOMP	1	0	31	0	10
Furniture and Equipment	483	2,453		0	2,453	DAWNCOMP	3	0	78	0	25
Transportation Equipment	484	932		0	932	DAWNCOMP	1	0	30	0	9
Construction Equipment	485/6	1,063		0	1,063	DAWNCOMP	2	0	34	0	11
Communication Equipment	488	339		0	339	DAWNCOMP	0	0	11	0	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		5,773		0	5,773		8	0	185	0	58
TOTAL GROSS PLANT IN SERVICE		158,331		2,302	156,029		222	7	4,988	0	1,566
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	12,245		0	12,245	DAWNCOMP	17	1	391	0	123
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	10,724		0	10,724	DAWNCOMP	15	0	343	0	108
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	50,187		0	50,187	DAWNCOMP	72	2	1,604	0	504
Other	459	1,109	DAWNTCPL - M&RAD	1,109	0		0	0	0	0	0
Subtotal		74,265		1,109	73,156		104	3	2,339	0	734

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	14		0	14	DAWNCOMP	0	0	0	11	0	0
Structures & Improvements	482	973		0	973	DAWNCOMP	0	0	0	759	0	0
Furniture and Equipment	483	2,453		0	2,453	DAWNCOMP	0	0	0	1,912	0	0
Transportation Equipment	484	932		0	932	DAWNCOMP	0	0	0	726	0	0
Construction Equipment	485/6	1,063		0	1,063	DAWNCOMP	0	0	0	828	0	0
Communication Equipment	488	339		0	339	DAWNCOMP	0	0	0	264	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		5,773		0	5,773		0	0	0	4,499	0	0
TOTAL GROSS PLANT IN SERVICE												
		158,331		2,302	156,029		0	2,302	0	121,598	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	12,245		0	12,245	DAWNCOMP	0	0	0	9,543	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	10,724		0	10,724	DAWNCOMP	0	0	0	8,357	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	50,187		0	50,187	DAWNCOMP	0	0	0	39,112	0	0
Other	459	1,109	DAWNTCPL - M&RAD	1,109	0		0	1,109	0	0	0	0
Subtotal		74,265		1,109	73,156		0	1,109	0	57,012	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	14		0	14	DAWNCOMP	0	0	0	0	0
Structures & Improvements	482	973		0	973	DAWNCOMP	34	9	2	0	0
Furniture and Equipment	483	2,453		0	2,453	DAWNCOMP	85	22	6	0	0
Transportation Equipment	484	932		0	932	DAWNCOMP	32	9	2	0	0
Construction Equipment	485/6	1,063		0	1,063	DAWNCOMP	37	10	3	0	0
Communication Equipment	488	339		0	339	DAWNCOMP	12	3	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		5,773		0	5,773		200	53	14	1	0
TOTAL GROSS PLANT IN SERVICE											
		158,331		2,302	156,029		5,396	1,428	376	26	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	12,245		0	12,245	DAWNCOMP	423	112	30	2	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	10,724		0	10,724	DAWNCOMP	371	98	26	2	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	50,187		0	50,187	DAWNCOMP	1,736	459	121	8	0
Other	459	1,109	DAWNTCPL - M&RAD	1,109	0		0	0	0	0	0
Subtotal		74,265		1,109	73,156		2,530	670	176	12	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	271		0	271	DAWNCOMP	24	8	2
Furniture and Equipment	483	1,513		0	1,513	DAWNCOMP	134	45	13
Transportation Equipment	484	307		0	307	DAWNCOMP	27	9	3
Construction Equipment	485/6	395		0	395	DAWNCOMP	35	12	3
Communication Equipment	488	173		0	173	DAWNCOMP	15	5	1
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>2,659</u>		<u>0</u>	<u>2,659</u>		<u>235</u>	<u>79</u>	<u>23</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>76,923</u></u>		<u><u>1,109</u></u>	<u><u>75,814</u></u>		<u><u>6,704</u></u>	<u><u>2,255</u></u>	<u><u>655</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	271		0	271	DAWNCOMP	0	0	1	0
Furniture and Equipment	483	1,513		0	1,513	DAWNCOMP	0	0	6	0
Transportation Equipment	484	307		0	307	DAWNCOMP	0	0	1	0
Construction Equipment	485/6	395		0	395	DAWNCOMP	0	0	2	0
Communication Equipment	488	173		0	173	DAWNCOMP	0	0	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>2,659</u>		<u>0</u>	<u>2,659</u>		<u>0</u>	<u>0</u>	<u>11</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>76,923</u></u>		<u><u>1,109</u></u>	<u><u>75,814</u></u>		<u><u>6</u></u>	<u><u>0</u></u>	<u><u>302</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	271		0	271	DAWNCOMP	0	0	9	0	3
Furniture and Equipment	483	1,513		0	1,513	DAWNCOMP	2	0	48	0	15
Transportation Equipment	484	307		0	307	DAWNCOMP	0	0	10	0	3
Construction Equipment	485/6	395		0	395	DAWNCOMP	1	0	13	0	4
Communication Equipment	488	173		0	173	DAWNCOMP	0	0	6	0	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>2,659</u>		<u>0</u>	<u>2,659</u>		<u>4</u>	<u>0</u>	<u>85</u>	<u>0</u>	<u>27</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>76,923</u></u>		<u><u>1,109</u></u>	<u><u>75,814</u></u>		<u><u>108</u></u>	<u><u>3</u></u>	<u><u>2,424</u></u>	<u><u>0</u></u>	<u><u>761</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	271		0	271	DAWNCOMP	0	0	0	211	0	0
Furniture and Equipment	483	1,513		0	1,513	DAWNCOMP	0	0	0	1,179	0	0
Transportation Equipment	484	307		0	307	DAWNCOMP	0	0	0	239	0	0
Construction Equipment	485/6	395		0	395	DAWNCOMP	0	0	0	308	0	0
Communication Equipment	488	173		0	173	DAWNCOMP	0	0	0	135	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>2,659</u>		<u>0</u>	<u>2,659</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,072</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>76,923</u>		<u>1,109</u>	<u>75,814</u>		<u>0</u>	<u>1,109</u>	<u>0</u>	<u>59,084</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	271		0	271	DAWNCOMP	9	2	1	0	0
Furniture and Equipment	483	1,513		0	1,513	DAWNCOMP	52	14	4	0	0
Transportation Equipment	484	307		0	307	DAWNCOMP	11	3	1	0	0
Construction Equipment	485/6	395		0	395	DAWNCOMP	14	4	1	0	0
Communication Equipment	488	173		0	173	DAWNCOMP	6	2	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>2,659</u>		<u>0</u>	<u>2,659</u>		<u>92</u>	<u>24</u>	<u>6</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>76,923</u></u>		<u><u>1,109</u></u>	<u><u>75,814</u></u>		<u><u>2,622</u></u>	<u><u>694</u></u>	<u><u>183</u></u>	<u><u>13</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		394		0	394	DAWNCOMP	35	12	3
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		674		0	674	DAWNCOMP	60	20	6
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		113		0	113	DAWNCOMP	10	3	1
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>1,181</u>		<u>0</u>	<u>1,181</u>		<u>104</u>	<u>35</u>	<u>10</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(4,260)</u>		<u>0</u>	<u>(4,260)</u>	DAWNCOMP	<u>(377)</u>	<u>(127)</u>	<u>(37)</u>
TOTAL RATE BASE									
		<u>78,328</u>		<u>1,192</u>	<u>77,136</u>		<u>6,821</u>	<u>2,295</u>	<u>667</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		6,110		0	6,110		532	179	52
Income Taxes		832		0	832	DAWNCOMP	74	25	7
Capital Taxes		0		0	0		0	0	0
Property Tax		669		0	669	DAWNCOMP	59	20	6
Subtotal		<u>7,611</u>		<u>0</u>	<u>7,611</u>		<u>665</u>	<u>224</u>	<u>65</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(927)</u>		<u>0</u>	<u>(927)</u>		<u>(82)</u>	<u>(28)</u>	<u>(8)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		4,463					354	119	35
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		765					68	23	7
Subtotal		<u>5,228</u>					<u>422</u>	<u>142</u>	<u>41</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		394		0	394	DAWNCOMP	0	0	2	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		674		0	674	DAWNCOMP	0	0	3	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		113		0	113	DAWNCOMP	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>1,181</u>		<u>0</u>	<u>1,181</u>		<u>0</u>	<u>0</u>	<u>5</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(4,260)</u>		<u>0</u>	<u>(4,260)</u>	DAWNCOMP	<u>(0)</u>	<u>0</u>	<u>(17)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>78,328</u>		<u>1,192</u>	<u>77,136</u>		<u>6</u>	<u>0</u>	<u>307</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		6,110		0	6,110		0	0	24	0
Income Taxes		832		0	832	DAWNCOMP	0	0	3	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		669		0	669	DAWNCOMP	0	0	3	0
Subtotal		<u>7,611</u>		<u>0</u>	<u>7,611</u>		<u>1</u>	<u>0</u>	<u>30</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(927)</u>		<u>0</u>	<u>(927)</u>		<u>(0)</u>	<u>0</u>	<u>(4)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		4,463					0	0	16	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		765					0	0	3	0
Subtotal		<u>5,228</u>					<u>0</u>	<u>0</u>	<u>19</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		394		0	394	DAWNCOMP	1	0	13	0	4
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		674		0	674	DAWNCOMP	1	0	22	0	7
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		113		0	113	DAWNCOMP	0	0	4	0	1
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>1,181</u>		<u>0</u>	<u>1,181</u>		<u>2</u>	<u>0</u>	<u>38</u>	<u>0</u>	<u>12</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(4,260)</u>		<u>0</u>	<u>(4,260)</u>	DAWNCOMP	<u>(6)</u>	<u>(0)</u>	<u>(136)</u>	<u>0</u>	<u>(43)</u>
TOTAL RATE BASE											
		<u>78,328</u>		<u>1,192</u>	<u>77,136</u>		<u>110</u>	<u>3</u>	<u>2,466</u>	<u>0</u>	<u>774</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		6,110		0	6,110		9	0	192	0	60
Income Taxes		832		0	832	DAWNCOMP	1	0	27	0	8
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		669		0	669	DAWNCOMP	1	0	21	0	7
Subtotal		<u>7,611</u>		<u>0</u>	<u>7,611</u>		<u>11</u>	<u>0</u>	<u>240</u>	<u>0</u>	<u>75</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(927)</u>		<u>0</u>	<u>(927)</u>		<u>(1)</u>	<u>(0)</u>	<u>(30)</u>	<u>0</u>	<u>(9)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		4,463		6			6	0	128	0	40
Transmission Plant		0		0			0	0	0	0	0
Distribution Plant (Southern Ontario)		0		0			0	0	0	0	0
Distribution Plant (Northern Ontario)		0		0			0	0	0	0	0
Intangible Plant		0		0			0	0	0	0	0
General Plant		765		1			1	0	24	0	8
Subtotal		<u>5,228</u>		<u>7</u>			<u>7</u>	<u>0</u>	<u>152</u>	<u>0</u>	<u>48</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		394		0	394	DAWNCOMP	0	0	0	307	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		674		0	674	DAWNCOMP	0	0	0	525	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		113		0	113	DAWNCOMP	0	0	0	88	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>1,181</u>		<u>0</u>	<u>1,181</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>920</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(4,260)</u>		<u>0</u>	<u>(4,260)</u>	DAWNCOMP	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,320)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>78,328</u>		<u>1,192</u>	<u>77,136</u>		<u>0</u>	<u>1,192</u>	<u>0</u>	<u>60,114</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		6,110		0	6,110		0	93	0	4,689	0	0
Income Taxes		832		0	832	DAWNCOMP	0	0	0	649	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		669		0	669	DAWNCOMP	0	0	0	521	0	0
Subtotal		<u>7,611</u>		<u>0</u>	<u>7,611</u>		<u>0</u>	<u>93</u>	<u>0</u>	<u>5,859</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(927)</u>		<u>0</u>	<u>(927)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(723)</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0		0	0		0	0	0	0	0	0
Local Storage Plant		0		0	0		0	0	0	0	0	0
Underground Storage Plant		4,463		0	4,463		0	460	0	3,120	0	0
Transmission Plant		0		0	0		0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0		0	0		0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0		0	0		0	0	0	0	0	0
Intangible Plant		0		0	0		0	0	0	0	0	0
General Plant		765		0	765		0	0	0	596	0	0
Subtotal		<u>5,228</u>		<u>0</u>	<u>5,228</u>		<u>0</u>	<u>460</u>	<u>0</u>	<u>3,716</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		394		0	394	DAWNCOMP	14	4	1	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		674		0	674	DAWNCOMP	23	6	2	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		113		0	113	DAWNCOMP	4	1	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>1,181</u>		<u>0</u>	<u>1,181</u>		<u>41</u>	<u>11</u>	<u>3</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(4,260)</u>		<u>0</u>	<u>(4,260)</u>	DAWNCOMP	<u>(147)</u>	<u>(39)</u>	<u>(10)</u>	<u>(1)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>78,328</u>		<u>1,192</u>	<u>77,136</u>		<u>2,668</u>	<u>706</u>	<u>186</u>	<u>13</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		6,110		0	6,110		208	55	14	1	0
Income Taxes		832		0	832	DAWNCOMP	29	8	2	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		669		0	669	DAWNCOMP	23	6	2	0	0
Subtotal		<u>7,611</u>		<u>0</u>	<u>7,611</u>		<u>260</u>	<u>69</u>	<u>18</u>	<u>1</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(927)</u>		<u>0</u>	<u>(927)</u>		<u>(32)</u>	<u>(8)</u>	<u>(2)</u>	<u>(0)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		4,463					138	37	10	1	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		765					26	7	2	0	0
Subtotal		<u>5,228</u>					<u>165</u>	<u>44</u>	<u>11</u>	<u>1</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	1,732		0	1,732	DAWNCOMP	153	52	15
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	1,975		0	1,975	DAWNCOMP	175	59	17
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>3,707</u>		<u>0</u>	<u>3,707</u>		<u>328</u>	<u>110</u>	<u>32</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	1,732		0	1,732	DAWNCOMP	0	0	7	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	1,975		0	1,975	DAWNCOMP	0	0	8	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>3,707</u>		<u>0</u>	<u>3,707</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	1,732		0	1,732	DAWNCOMP	2	0	55	0	17
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	1,975		0	1,975	DAWNCOMP	3	0	63	0	20
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>3,707</u>		<u>0</u>	<u>3,707</u>		<u>5</u>	<u>0</u>	<u>118</u>	<u>0</u>	<u>37</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	1,732		0	1,732	DAWNCOMP	0	0	0	1,350	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	1,975		0	1,975	DAWNCOMP	0	0	0	1,539	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,707</u>		<u>0</u>	<u>3,707</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,889</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Dawn Station Demand
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	1,732		0	1,732	DAWNCOMP	60	16	4	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	1,975		0	1,975	DAWNCOMP	68	18	5	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>3,707</u>		<u>0</u>	<u>3,707</u>		<u>128</u>	<u>34</u>	<u>9</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	859		0	859	DAWNCOMP	76	26	7
Other	688	13		0	13	DAWNCOMP	1	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>872</u>		<u>0</u>	<u>872</u>		<u>77</u>	<u>26</u>	<u>8</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	859		0	859	DAWNCOMP	0	0	3	0
Other	688	13		0	13	DAWNCOMP	0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		872		0	872		0	0	3	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	859		0	859	DAWNCOMP	1	0	27	0	9
Other	688	13		0	13	DAWNCOMP	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>872</u>		<u>0</u>	<u>872</u>		<u>1</u>	<u>0</u>	<u>28</u>	<u>0</u>	<u>9</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	859		0	859	DAWNCOMP	0	0	0	669	0	0
Other	688	13		0	13	DAWNCOMP	0	0	0	10	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		872		0	872		0	0	0	679	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	859		0	859	DAWNCOMP	30	8	2	0	0
Other	688	13		0	13	DAWNCOMP	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		872		0	872		30	8	2	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	2,187		0	2,187	DAWNCOMP	193	65	19
Special Services	722	21		0	21	DAWNCOMP	2	1	0
Insurance	723	217		0	217	DAWNCOMP	19	6	2
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	875		0	875	DAWNCOMP	77	26	8
Other Admin & General Expenses	728	48		0	48	DAWNCOMP	4	1	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>3,349</u>		<u>0</u>	<u>3,349</u>		<u>296</u>	<u>100</u>	<u>29</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>701</u>	<u>236</u>	<u>68</u>
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>701</u>	<u>236</u>	<u>68</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	2,187		0	2,187	DAWNCOMP	0	0	9	0
Special Services	722	21		0	21	DAWNCOMP	0	0	0	0
Insurance	723	217		0	217	DAWNCOMP	0	0	1	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	875		0	875	DAWNCOMP	0	0	3	0
Other Admin & General Expenses	728	48		0	48	DAWNCOMP	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>3,349</u>		<u>0</u>	<u>3,349</u>		<u>0</u>	<u>0</u>	<u>13</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>1</u>	<u>0</u>	<u>32</u>	<u>0</u>
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>1</u>	<u>0</u>	<u>32</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	2,187		0	2,187	DAWNCOMP	3	0	70	0	22
Special Services	722	21		0	21	DAWNCOMP	0	0	1	0	0
Insurance	723	217		0	217	DAWNCOMP	0	0	7	0	2
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	875		0	875	DAWNCOMP	1	0	28	0	9
Other Admin & General Expenses	728	48		0	48	DAWNCOMP	0	0	2	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,349</u>		<u>0</u>	<u>3,349</u>		<u>5</u>	<u>0</u>	<u>107</u>	<u>0</u>	<u>34</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>11</u>	<u>0</u>	<u>253</u>	<u>0</u>	<u>80</u>
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>11</u>	<u>0</u>	<u>253</u>	<u>0</u>	<u>80</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	2,187		0	2,187	DAWNCOMP	0	0	0	1,705	0	0
Special Services	722	21		0	21	DAWNCOMP	0	0	0	17	0	0
Insurance	723	217		0	217	DAWNCOMP	0	0	0	169	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	875		0	875	DAWNCOMP	0	0	0	682	0	0
Other Admin & General Expenses	728	48		0	48	DAWNCOMP	0	0	0	38	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>3,349</u>		<u>0</u>	<u>3,349</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,610</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>6,177</u>	<u>0</u>	<u>0</u>
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>6,177</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	2,187		0	2,187	DAWNCOMP	76	20	5	0	0
Special Services	722	21		0	21	DAWNCOMP	1	0	0	0	0
Insurance	723	217		0	217	DAWNCOMP	7	2	1	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	875		0	875	DAWNCOMP	30	8	2	0	0
Other Admin & General Expenses	728	48		0	48	DAWNCOMP	2	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>3,349</u>		<u>0</u>	<u>3,349</u>		<u>116</u>	<u>31</u>	<u>8</u>	<u>1</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>274</u>	<u>73</u>	<u>19</u>	<u>1</u>	<u>0</u>
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>7,927</u>		<u>0</u>	<u>7,927</u>		<u>274</u>	<u>73</u>	<u>19</u>	<u>1</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Dawn Station Commodity
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		0		0	0		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		0		0	0		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0
Income Taxes		0		0	0		0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		0					0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0							
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0
Income Taxes		0		0	0		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		0					0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation										
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0									
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		0					0	0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation												
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation											
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		8,293	DAWNSTORFUEL	7,720	572	S_E_INFRFUELVOL	210	74	35
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>210</u>	<u>74</u>	<u>35</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		8,293	DAWNSTORFUEL	7,720	572	S_E_INFRFUELVOL	1	24	14	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>1</u>	<u>24</u>	<u>14</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		8,293	DAWNSTORFUEL	7,720	572	S_E_INFRFUELVOL	7	0	169	7	32
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>7</u>	<u>0</u>	<u>169</u>	<u>7</u>	<u>32</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		8,293	DAWNSTORFUEL	7,720	572	S_E_INFRFUELVOL	0	190	1,214	6,097	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>0</u>	<u>190</u>	<u>1,214</u>	<u>6,097</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		8,293	DAWNSTORFUEL	7,720	572	S_E_INFRFUELVOL	154	49	17	1	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>154</u>	<u>49</u>	<u>17</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,293		7,720	572		210	74	35
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>210</u>	<u>74</u>	<u>35</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	0		0	0		0	0	0	0
Special Services	722	0		0	0		0	0	0	0
Insurance	723	0		0	0		0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,293		7,720	572		1	24	14	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>1</u>	<u>24</u>	<u>14</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,293		7,720	572		7	0	169	7	32
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>7</u>	<u>0</u>	<u>169</u>	<u>7</u>	<u>32</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	0		0	0		0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,293		7,720	572		0	190	1,214	6,097	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>0</u>	<u>190</u>	<u>1,214</u>	<u>6,097</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn Station Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		8,293		7,720	572		154	49	17	1	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>8,293</u>		<u>7,720</u>	<u>572</u>		<u>154</u>	<u>49</u>	<u>17</u>	<u>1</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	655		0	655	DTTRANS	38	13	4
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	16,552		0	16,552	DTTRANS	949	319	93
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	2,989		0	2,989	DTTRANS	171	58	17
Other	459	0		0	0		0	0	0
Subtotal		<u>20,195</u>		<u>0</u>	<u>20,195</u>		<u>1,158</u>	<u>390</u>	<u>113</u>
D. TRANSMISSION									
Land	460	19,970		0	19,970	DTTRANS	1,145	385	112
Land Rights	461	29,611		0	29,611	DTTRANS	1,698	571	166
Mains	465	826,697		0	826,697	DTTRANS	47,398	15,946	4,632
Compressor Equipment	466	345,384		0	345,384	DTTRANS	19,802	6,662	1,935
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	3,068	1,032	300
Structures & Improvements	462	44,088		0	44,088	DTTRANS	2,528	850	247
Other	469	0		0	0		0	0	0
Subtotal		<u>1,319,255</u>		<u>0</u>	<u>1,319,255</u>		<u>75,639</u>	<u>25,447</u>	<u>7,392</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	655		0	655	DTTRANS	0	0	2	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	16,552		0	16,552	DTTRANS	1	0	43	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	2,989		0	2,989	DTTRANS	0	0	8	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>20,195</u>		<u>0</u>	<u>20,195</u>		<u>1</u>	<u>0</u>	<u>52</u>	<u>0</u>
D. TRANSMISSION										
Land	460	19,970		0	19,970	DTTRANS	1	0	52	0
Land Rights	461	29,611		0	29,611	DTTRANS	2	0	76	0
Mains	465	826,697		0	826,697	DTTRANS	44	0	2,136	0
Compressor Equipment	466	345,384		0	345,384	DTTRANS	18	0	892	0
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	3	0	138	0
Structures & Improvements	462	44,088		0	44,088	DTTRANS	2	0	114	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>1,319,255</u>		<u>0</u>	<u>1,319,255</u>		<u>70</u>	<u>0</u>	<u>3,408</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	655		0	655	DTTRANS	1	0	14	0	4
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	16,552		0	16,552	DTTRANS	15	0	343	0	108
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	2,989		0	2,989	DTTRANS	3	0	62	0	19
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>20,195</u>		<u>0</u>	<u>20,195</u>		<u>19</u>	<u>1</u>	<u>419</u>	<u>0</u>	<u>131</u>
D. TRANSMISSION											
Land	460	19,970		0	19,970	DTTRANS	18	1	414	0	130
Land Rights	461	29,611		0	29,611	DTTRANS	27	1	614	0	193
Mains	465	826,697		0	826,697	DTTRANS	764	24	17,137	0	5,379
Compressor Equipment	466	345,384		0	345,384	DTTRANS	319	10	7,160	0	2,247
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	49	2	1,109	0	348
Structures & Improvements	462	44,088		0	44,088	DTTRANS	41	1	914	0	287
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>1,319,255</u>		<u>0</u>	<u>1,319,255</u>		<u>1,219</u>	<u>38</u>	<u>27,347</u>	<u>0</u>	<u>8,584</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	655		0	655	DTTRANS	0	0	0	548	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	16,552		0	16,552	DTTRANS	0	0	0	13,850	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	2,989		0	2,989	DTTRANS	0	0	0	2,501	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>20,195</u>		<u>0</u>	<u>20,195</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>16,899</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	19,970		0	19,970	DTTRANS	0	0	0	16,710	0	0
Land Rights	461	29,611		0	29,611	DTTRANS	0	0	0	24,778	0	0
Mains	465	826,697		0	826,697	DTTRANS	0	0	0	691,756	0	0
Compressor Equipment	466	345,384		0	345,384	DTTRANS	0	0	0	289,008	0	0
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	0	0	0	44,771	0	0
Structures & Improvements	462	44,088		0	44,088	DTTRANS	0	0	0	36,892	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,319,255</u>		<u>0</u>	<u>1,319,255</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,103,914</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	655		0	655	DTTRANS	25	6	2	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	16,552		0	16,552	DTTRANS	620	164	43	3	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	2,989		0	2,989	DTTRANS	112	30	8	1	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>20,195</u>		<u>0</u>	<u>20,195</u>		<u>757</u>	<u>200</u>	<u>53</u>	<u>4</u>	<u>0</u>
D. TRANSMISSION											
Land	460	19,970		0	19,970	DTTRANS	748	198	52	4	0
Land Rights	461	29,611		0	29,611	DTTRANS	1,109	294	77	5	0
Mains	465	826,697		0	826,697	DTTRANS	30,974	8,199	2,158	150	0
Compressor Equipment	466	345,384		0	345,384	DTTRANS	12,941	3,426	902	63	0
Measuring and Regulating	467	53,504		0	53,504	DTTRANS	2,005	531	140	10	0
Structures & Improvements	462	44,088		0	44,088	DTTRANS	1,652	437	115	8	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>1,319,255</u>		<u>0</u>	<u>1,319,255</u>		<u>49,429</u>	<u>13,085</u>	<u>3,444</u>	<u>240</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	97		0	97	DTTRANS	6	2	1
Structures & Improvements	482	6,949		0	6,949	DTTRANS	398	134	39
Furniture and Equipment	483	17,513		0	17,513	DTTRANS	1,004	338	98
Transportation Equipment	484	6,652		0	6,652	DTTRANS	381	128	37
Construction Equipment	485/6	7,585		0	7,585	DTTRANS	435	146	42
Communication Equipment	488	2,419		0	2,419	DTTRANS	139	47	14
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>41,214</u>		<u>0</u>	<u>41,214</u>		<u>2,363</u>	<u>795</u>	<u>231</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,380,664</u>		<u>0</u>	<u>1,380,664</u>		<u>79,160</u>	<u>26,632</u>	<u>7,736</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	392		0	392	DTTRANS	23	8	2
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	8,180		0	8,180	DTTRANS	469	158	46
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	767		0	767	DTTRANS	44	15	4
Other	459	0		0	0		0	0	0
Subtotal		<u>9,340</u>		<u>0</u>	<u>9,340</u>		<u>535</u>	<u>180</u>	<u>52</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	97		0	97	DTTRANS	0	0	0	0
Structures & Improvements	482	6,949		0	6,949	DTTRANS	0	0	18	0
Furniture and Equipment	483	17,513		0	17,513	DTTRANS	1	0	45	0
Transportation Equipment	484	6,652		0	6,652	DTTRANS	0	0	17	0
Construction Equipment	485/6	7,585		0	7,585	DTTRANS	0	0	20	0
Communication Equipment	488	2,419		0	2,419	DTTRANS	0	0	6	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>41,214</u>		<u>0</u>	<u>41,214</u>		<u>2</u>	<u>0</u>	<u>106</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,380,664</u>		<u>0</u>	<u>1,380,664</u>		<u>73</u>	<u>0</u>	<u>3,567</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	392		0	392	DTTRANS	0	0	1	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	8,180		0	8,180	DTTRANS	0	0	21	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	767		0	767	DTTRANS	0	0	2	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>9,340</u>		<u>0</u>	<u>9,340</u>		<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	97		0	97	DTTRANS	0	0	2	0	1
Structures & Improvements	482	6,949		0	6,949	DTTRANS	6	0	144	0	45
Furniture and Equipment	483	17,513		0	17,513	DTTRANS	16	0	363	0	114
Transportation Equipment	484	6,652		0	6,652	DTTRANS	6	0	138	0	43
Construction Equipment	485/6	7,585		0	7,585	DTTRANS	7	0	157	0	49
Communication Equipment	488	2,419		0	2,419	DTTRANS	2	0	50	0	16
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		41,214		0	41,214		38	1	854	0	268
TOTAL GROSS PLANT IN SERVICE											
		1,380,664		0	1,380,664		1,276	39	28,620	0	8,984
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	392		0	392	DTTRANS	0	0	8	0	3
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	8,180		0	8,180	DTTRANS	8	0	170	0	53
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	767		0	767	DTTRANS	1	0	16	0	5
Other	459	0		0	0		0	0	0	0	0
Subtotal		9,340		0	9,340		9	0	194	0	61

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	97		0	97	DTTRANS	0	0	0	81	0	0
Structures & Improvements	482	6,949		0	6,949	DTTRANS	0	0	0	5,815	0	0
Furniture and Equipment	483	17,513		0	17,513	DTTRANS	0	0	0	14,654	0	0
Transportation Equipment	484	6,652		0	6,652	DTTRANS	0	0	0	5,566	0	0
Construction Equipment	485/6	7,585		0	7,585	DTTRANS	0	0	0	6,347	0	0
Communication Equipment	488	2,419		0	2,419	DTTRANS	0	0	0	2,024	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		41,214		0	41,214		0	0	0	34,487	0	0
TOTAL GROSS PLANT IN SERVICE												
		1,380,664		0	1,380,664		0	0	0	1,155,300	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	392		0	392	DTTRANS	0	0	0	328	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	8,180		0	8,180	DTTRANS	0	0	0	6,845	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	767		0	767	DTTRANS	0	0	0	642	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		9,340		0	9,340		0	0	0	7,815	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	97		0	97	DTTRANS	4	1	0	0	0
Structures & Improvements	482	6,949		0	6,949	DTTRANS	260	69	18	1	0
Furniture and Equipment	483	17,513		0	17,513	DTTRANS	656	174	46	3	0
Transportation Equipment	484	6,652		0	6,652	DTTRANS	249	66	17	1	0
Construction Equipment	485/6	7,585		0	7,585	DTTRANS	284	75	20	1	0
Communication Equipment	488	2,419		0	2,419	DTTRANS	91	24	6	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		41,214		0	41,214		1,544	409	108	7	0
TOTAL GROSS PLANT IN SERVICE											
		1,380,664		0	1,380,664		51,730	13,694	3,604	251	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	392		0	392	DTTRANS	15	4	1	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	8,180		0	8,180	DTTRANS	306	81	21	1	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	767		0	767	DTTRANS	29	8	2	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		9,340		0	9,340		350	93	24	2	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	421	142	41
Mains	465	348,788		0	348,788	DTTRANS	19,998	6,728	1,954
Compressor Equipment	466	120,191		0	120,191	DTTRANS	6,891	2,318	673
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	657	221	64
Structures & Improvements	462	22,629		0	22,629	DTTRANS	1,297	437	127
Other	469	0		0	0		0	0	0
Subtotal		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>29,264</u>	<u>9,845</u>	<u>2,860</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	1,936		0	1,936	DTTRANS	111	37	11
Furniture and Equipment	483	10,798		0	10,798	DTTRANS	619	208	61
Transportation Equipment	484	2,189		0	2,189	DTTRANS	125	42	12
Construction Equipment	485/6	2,820		0	2,820	DTTRANS	162	54	16
Communication Equipment	488	1,235		0	1,235	DTTRANS	71	24	7
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>18,978</u>		<u>0</u>	<u>18,978</u>		<u>1,088</u>	<u>366</u>	<u>106</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>538,728</u></u>		<u><u>0</u></u>	<u><u>538,728</u></u>		<u><u>30,888</u></u>	<u><u>10,392</u></u>	<u><u>3,018</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	0	0	19	0
Mains	465	348,788		0	348,788	DTTRANS	19	0	901	0
Compressor Equipment	466	120,191		0	120,191	DTTRANS	6	0	310	0
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	1	0	30	0
Structures & Improvements	462	22,629		0	22,629	DTTRANS	1	0	58	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>27</u>	<u>0</u>	<u>1,318</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	1,936		0	1,936	DTTRANS	0	0	5	0
Furniture and Equipment	483	10,798		0	10,798	DTTRANS	1	0	28	0
Transportation Equipment	484	2,189		0	2,189	DTTRANS	0	0	6	0
Construction Equipment	485/6	2,820		0	2,820	DTTRANS	0	0	7	0
Communication Equipment	488	1,235		0	1,235	DTTRANS	0	0	3	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>18,978</u>		<u>0</u>	<u>18,978</u>		<u>1</u>	<u>0</u>	<u>49</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>538,728</u>		<u>0</u>	<u>538,728</u>		<u>29</u>	<u>0</u>	<u>1,392</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	7	0	152	0	48
Mains	465	348,788		0	348,788	DTTRANS	322	10	7,230	0	2,269
Compressor Equipment	466	120,191		0	120,191	DTTRANS	111	3	2,491	0	782
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	11	0	238	0	75
Structures & Improvements	462	22,629		0	22,629	DTTRANS	21	1	469	0	147
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>472</u>	<u>15</u>	<u>10,580</u>	<u>0</u>	<u>3,321</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	1,936		0	1,936	DTTRANS	2	0	40	0	13
Furniture and Equipment	483	10,798		0	10,798	DTTRANS	10	0	224	0	70
Transportation Equipment	484	2,189		0	2,189	DTTRANS	2	0	45	0	14
Construction Equipment	485/6	2,820		0	2,820	DTTRANS	3	0	58	0	18
Communication Equipment	488	1,235		0	1,235	DTTRANS	1	0	26	0	8
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>18,978</u>		<u>0</u>	<u>18,978</u>		<u>18</u>	<u>1</u>	<u>393</u>	<u>0</u>	<u>123</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>538,728</u></u>		<u><u>0</u></u>	<u><u>538,728</u></u>		<u><u>498</u></u>	<u><u>15</u></u>	<u><u>11,167</u></u>	<u><u>0</u></u>	<u><u>3,505</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	0	0	0	6,138	0	0
Mains	465	348,788		0	348,788	DTTRANS	0	0	0	291,855	0	0
Compressor Equipment	466	120,191		0	120,191	DTTRANS	0	0	0	100,572	0	0
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	0	0	0	9,595	0	0
Structures & Improvements	462	22,629		0	22,629	DTTRANS	0	0	0	18,936	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>427,097</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	1,936		0	1,936	DTTRANS	0	0	0	1,620	0	0
Furniture and Equipment	483	10,798		0	10,798	DTTRANS	0	0	0	9,035	0	0
Transportation Equipment	484	2,189		0	2,189	DTTRANS	0	0	0	1,831	0	0
Construction Equipment	485/6	2,820		0	2,820	DTTRANS	0	0	0	2,360	0	0
Communication Equipment	488	1,235		0	1,235	DTTRANS	0	0	0	1,033	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>18,978</u>		<u>0</u>	<u>18,978</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>15,880</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>538,728</u></u>		<u><u>0</u></u>	<u><u>538,728</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>450,792</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$'000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	7,336		0	7,336	DTTRANS	275	73	19	1	0
Mains	465	348,788		0	348,788	DTTRANS	13,068	3,459	911	63	0
Compressor Equipment	466	120,191		0	120,191	DTTRANS	4,503	1,192	314	22	0
Measuring and Regulating	467	11,467		0	11,467	DTTRANS	430	114	30	2	0
Structures & Improvements	462	22,629		0	22,629	DTTRANS	848	224	59	4	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>510,410</u>		<u>0</u>	<u>510,410</u>		<u>19,124</u>	<u>5,062</u>	<u>1,333</u>	<u>93</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	1,936		0	1,936	DTTRANS	73	19	5	0	0
Furniture and Equipment	483	10,798		0	10,798	DTTRANS	405	107	28	2	0
Transportation Equipment	484	2,189		0	2,189	DTTRANS	82	22	6	0	0
Construction Equipment	485/6	2,820		0	2,820	DTTRANS	106	28	7	1	0
Communication Equipment	488	1,235		0	1,235	DTTRANS	46	12	3	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>18,978</u>		<u>0</u>	<u>18,978</u>		<u>711</u>	<u>188</u>	<u>50</u>	<u>3</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>538,728</u>		<u>0</u>	<u>538,728</u>		<u>20,185</u>	<u>5,343</u>	<u>1,406</u>	<u>98</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		1,388		0	1,388	DTTRANS	80	27	8
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		6,575		0	6,575	DTTRANS	377	127	37
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		7,055		0	7,055	DTTRANS	404	136	40
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		1,180		0	1,180	DTTRANS	68	23	7
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>16,198</u>		<u>0</u>	<u>16,198</u>		<u>929</u>	<u>312</u>	<u>91</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(25,382)</u>		<u>0</u>	<u>(25,382)</u>	DTTRANS	<u>(1,455)</u>	<u>(490)</u>	<u>(142)</u>
TOTAL RATE BASE									
		<u>832,752</u>		<u>0</u>	<u>832,752</u>		<u>47,745</u>	<u>16,063</u>	<u>4,666</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		64,957		0	64,957		3,724	1,253	364
Income Taxes		8,848		0	8,848	DTTRANS	507	171	50
Capital Taxes		0		0	0		0	0	0
Property Tax		15,470		0	15,470	DTTRANS	887	298	87
Subtotal		<u>89,275</u>		<u>0</u>	<u>89,275</u>		<u>5,119</u>	<u>1,722</u>	<u>500</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(5,525)</u>		<u>0</u>	<u>(5,525)</u>	DTTRANS	<u>(317)</u>	<u>(107)</u>	<u>(31)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		597					34	12	3
Transmission Plant		30,140					1,728	581	169
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		5,462					313	105	31
Subtotal		<u>36,199</u>					<u>2,075</u>	<u>698</u>	<u>203</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		1,388		0	1,388	DTTRANS	0	0	4	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		6,575		0	6,575	DTTRANS	0	0	17	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		7,055		0	7,055	DTTRANS	0	0	18	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		1,180		0	1,180	DTTRANS	0	0	3	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>16,198</u>		<u>0</u>	<u>16,198</u>		<u>1</u>	<u>0</u>	<u>42</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(25,382)</u>		<u>0</u>	<u>(25,382)</u>	DTTRANS	<u>(1)</u>	<u>0</u>	<u>(66)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>832,752</u>		<u>0</u>	<u>832,752</u>		<u>44</u>	<u>0</u>	<u>2,151</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		64,957		0	64,957		3	0	168	0
Income Taxes		8,848		0	8,848	DTTRANS	0	0	23	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		15,470		0	15,470	DTTRANS	1	0	40	0
Subtotal		<u>89,275</u>		<u>0</u>	<u>89,275</u>		<u>5</u>	<u>0</u>	<u>231</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(5,525)</u>		<u>0</u>	<u>(5,525)</u>	DTTRANS	<u>(0)</u>	<u>0</u>	<u>(14)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		597					0	0	2	0
Transmission Plant		30,140					2	0	78	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		5,462					0	0	14	0
Subtotal		<u>36,199</u>					<u>2</u>	<u>0</u>	<u>94</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		1,388		0	1,388	DTTRANS	1	0	29	0	9
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		6,575		0	6,575	DTTRANS	6	0	136	0	43
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		7,055		0	7,055	DTTRANS	7	0	146	0	46
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,180		0	1,180	DTTRANS	1	0	24	0	8
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>16,198</u>		<u>0</u>	<u>16,198</u>		<u>15</u>	<u>0</u>	<u>336</u>	<u>0</u>	<u>105</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(25,382)</u>		<u>0</u>	<u>(25,382)</u>	DTTRANS	<u>(23)</u>	<u>(1)</u>	<u>(526)</u>	<u>0</u>	<u>(165)</u>
TOTAL RATE BASE											
		<u>832,752</u>		<u>0</u>	<u>832,752</u>		<u>769</u>	<u>24</u>	<u>17,262</u>	<u>0</u>	<u>5,418</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		64,957		0	64,957		60	2	1,347	0	423
Income Taxes		8,848		0	8,848	DTTRANS	8	0	183	0	58
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		15,470		0	15,470	DTTRANS	14	0	321	0	101
Subtotal		<u>89,275</u>		<u>0</u>	<u>89,275</u>		<u>82</u>	<u>3</u>	<u>1,851</u>	<u>0</u>	<u>581</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(5,525)</u>		<u>0</u>	<u>(5,525)</u>	DTTRANS	<u>(5)</u>	<u>(0)</u>	<u>(115)</u>	<u>0</u>	<u>(36)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		597					1	0	12	0	4
Transmission Plant		30,140					28	1	625	0	196
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		5,462					5	0	113	0	36
Subtotal		<u>36,199</u>					<u>33</u>	<u>1</u>	<u>750</u>	<u>0</u>	<u>236</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		1,388		0	1,388	DTTRANS	0	0	0	1,162	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		6,575		0	6,575	DTTRANS	0	0	0	5,501	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		7,055		0	7,055	DTTRANS	0	0	0	5,903	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		1,180		0	1,180	DTTRANS	0	0	0	988	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>16,198</u>		<u>0</u>	<u>16,198</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>13,554</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(25,382)</u>		<u>0</u>	<u>(25,382)</u>	DTTRANS	<u>0</u>	<u>0</u>	<u>0</u>	<u>(21,239)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>832,752</u>		<u>0</u>	<u>832,752</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>696,822</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		64,957		0	64,957		0	0	0	54,354	0	0
Income Taxes		8,848		0	8,848	DTTRANS	0	0	0	7,403	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		15,470		0	15,470	DTTRANS	0	0	0	12,945	0	0
Subtotal		<u>89,275</u>		<u>0</u>	<u>89,275</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>74,703</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(5,525)</u>		<u>0</u>	<u>(5,525)</u>	DTTRANS	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,623)</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		597					0	0	0	499	0	0
Transmission Plant		30,140					0	0	0	25,220	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		5,462					0	0	0	4,570	0	0
Subtotal		<u>36,199</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>30,290</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		1,388		0	1,388	DTTRANS	52	14	4	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		6,575		0	6,575	DTTRANS	246	65	17	1	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		7,055		0	7,055	DTTRANS	264	70	18	1	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,180		0	1,180	DTTRANS	44	12	3	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>16,198</u>		<u>0</u>	<u>16,198</u>		<u>607</u>	<u>161</u>	<u>42</u>	<u>3</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(25,382)</u>		<u>0</u>	<u>(25,382)</u>	DTTRANS	<u>(951)</u>	<u>(252)</u>	<u>(66)</u>	<u>(5)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>832,752</u>		<u>0</u>	<u>832,752</u>		<u>31,201</u>	<u>8,259</u>	<u>2,174</u>	<u>151</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		64,957		0	64,957		2,434	644	170	12	0
Income Taxes		8,848		0	8,848	DTTRANS	331	88	23	2	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		15,470		0	15,470	DTTRANS	580	153	40	3	0
Subtotal		<u>89,275</u>		<u>0</u>	<u>89,275</u>		<u>3,345</u>	<u>885</u>	<u>233</u>	<u>16</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(5,525)</u>		<u>0</u>	<u>(5,525)</u>	DTTRANS	<u>(207)</u>	<u>(55)</u>	<u>(14)</u>	<u>(1)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		597					22	6	2	0	0
Transmission Plant		30,140					1,129	299	79	5	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		5,462					205	54	14	1	0
Subtotal		<u>36,199</u>					<u>1,356</u>	<u>359</u>	<u>95</u>	<u>7</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	139		0	139	DTTRANS	8	3	1
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	263		0	263	DTTRANS	15	5	1
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>402</u>		<u>0</u>	<u>402</u>		<u>23</u>	<u>8</u>	<u>2</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	211		0	211	DTTRANS	12	4	1
Compressor	666	1,775		0	1,775	DTTRANS	102	34	10
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	38		0	38	DTTRANS	2	1	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	305		0	305	DTTRANS	17	6	2
Compressor	866	6,058	F24TCOMPMaint	100	5,958	DTTRANS	342	115	33
Measuring & Regulating Stations	867	446		0	446	DTTRANS	26	9	3
Other	869	0		0	0		0	0	0
Subtotal		<u>8,832</u>		<u>100</u>	<u>8,732</u>		<u>501</u>	<u>168</u>	<u>49</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	139		0	139	DTTRANS	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	263		0	263	DTTRANS	0	0	1	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>402</u>		<u>0</u>	<u>402</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	211		0	211	DTTRANS	0	0	1	0
Compressor	666	1,775		0	1,775	DTTRANS	0	0	5	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	38		0	38	DTTRANS	0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	305		0	305	DTTRANS	0	0	1	0
Compressor	866	6,058	F24TCOMPMaint	100	5,958	DTTRANS	0	0	15	0
Measuring & Regulating Stations	867	446		0	446	DTTRANS	0	0	1	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>8,832</u>		<u>100</u>	<u>8,732</u>		<u>0</u>	<u>0</u>	<u>23</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	139		0	139	DTTRANS	0	0	3	0	1
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	263		0	263	DTTRANS	0	0	5	0	2
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>402</u>		<u>0</u>	<u>402</u>		<u>0</u>	<u>0</u>	<u>8</u>	<u>0</u>	<u>3</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	211		0	211	DTTRANS	0	0	4	0	1
Compressor	666	1,775		0	1,775	DTTRANS	2	0	37	0	12
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	38		0	38	DTTRANS	0	0	1	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	305		0	305	DTTRANS	0	0	6	0	2
Compressor	866	6,058	F24TCOMPMaint	100	5,958	DTTRANS	6	0	123	0	39
Measuring & Regulating Stations	867	446		0	446	DTTRANS	0	0	9	0	3
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>8,832</u>		<u>100</u>	<u>8,732</u>		<u>8</u>	<u>0</u>	<u>181</u>	<u>0</u>	<u>57</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	139		0	139	DTTRANS	0	0	0	117	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	263		0	263	DTTRANS	0	0	0	220	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>402</u>		<u>0</u>	<u>402</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>337</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	211		0	211	DTTRANS	0	0	0	176	0	0
Compressor	666	1,775		0	1,775	DTTRANS	0	0	0	1,485	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	38		0	38	DTTRANS	0	0	0	31	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	305		0	305	DTTRANS	0	0	0	255	0	0
Compressor	866	6,058	F24TCOMPMaint	100	5,958	DTTRANS	0	0	0	5,085	0	0
Measuring & Regulating Stations	867	446		0	446	DTTRANS	0	0	0	373	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>8,832</u>		<u>100</u>	<u>8,732</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>7,407</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	139		0	139	DTTRANS	5	1	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	263		0	263	DTTRANS	10	3	1	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>402</u>		<u>0</u>	<u>402</u>		<u>15</u>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	211		0	211	DTTRANS	8	2	1	0	0
Compressor	666	1,775		0	1,775	DTTRANS	67	18	5	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	38		0	38	DTTRANS	1	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	305		0	305	DTTRANS	11	3	1	0	0
Compressor	866	6,058	F24TCOMPMaint	100	5,958	DTTRANS	223	59	16	1	0
Measuring & Regulating Stations	867	446		0	446	DTTRANS	17	4	1	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>8,832</u>		<u>100</u>	<u>8,732</u>		<u>327</u>	<u>87</u>	<u>23</u>	<u>2</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	6,330	F24TGENOPS	876	5,454	DTTRANS	313	105	31
Other	688	82		0	82	DTTRANS	5	2	0
Scada	684	197		0	197	DTTRANS	11	4	1
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		6,609		876	5,733		329	111	32
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

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Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	6,330	F24TGENOPS	876	5,454	DTTRANS	0	0	14	0
Other	688	82		0	82	DTTRANS	0	0	0	0
Scada	684	197		0	197	DTTRANS	0	0	1	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		6,609		876	5,733		0	0	15	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,330	F24TGENOPS	876	5,454	DTTRANS	5	0	113	0	35
Other	688	82		0	82	DTTRANS	0	0	2	0	1
Scada	684	197		0	197	DTTRANS	0	0	4	0	1
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>6,609</u>		<u>876</u>	<u>5,733</u>		<u>5</u>	<u>0</u>	<u>119</u>	<u>0</u>	<u>37</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	6,330	F24TGENOPS	876	5,454	DTTRANS	0	0	0	5,440	0	0
Other	688	82		0	82	DTTRANS	0	0	0	69	0	0
Scada	684	197		0	197	DTTRANS	0	0	0	165	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		6,609		876	5,733		0	0	0	5,673	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,330	F24TGENOPS	876	5,454	DTTRANS	204	54	14	1	0
Other	688	82		0	82	DTTRANS	3	1	0	0	0
Scada	684	197		0	197	DTTRANS	7	2	1	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>6,609</u>		<u>876</u>	<u>5,733</u>		<u>215</u>	<u>57</u>	<u>15</u>	<u>1</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>124</u>		<u>0</u>	<u>124</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	7,648		0	7,648	DTTRANS	438	148	43
Special Services	722	75		0	75	DTTRANS	4	1	0
Insurance	723	757		0	757	DTTRANS	43	15	4
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	3,294	F24TBENEFITS	171	3,123	DTTRANS	179	60	17
Other Admin & General Expenses	728	169		0	169	DTTRANS	10	3	1
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>11,943</u>		<u>171</u>	<u>11,772</u>		<u>675</u>	<u>227</u>	<u>66</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		27,910		1,147	26,764		1,527	514	149
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>27,910</u>		<u>1,147</u>	<u>26,764</u>		<u>1,527</u>	<u>514</u>	<u>149</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>124</u>		<u>0</u>	<u>124</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	7,648		0	7,648	DTTRANS	0	0	20	0
Special Services	722	75		0	75	DTTRANS	0	0	0	0
Insurance	723	757		0	757	DTTRANS	0	0	2	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	3,294	F24TBENEFITS	171	3,123	DTTRANS	0	0	8	0
Other Admin & General Expenses	728	169		0	169	DTTRANS	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>11,943</u>		<u>171</u>	<u>11,772</u>		<u>1</u>	<u>0</u>	<u>30</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		27,910		1,147	26,764		1	0	69	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>27,910</u>		<u>1,147</u>	<u>26,764</u>		<u>1</u>	<u>0</u>	<u>69</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>124</u>		<u>0</u>	<u>124</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	7,648		0	7,648	DTTRANS	7	0	159	0	50
Special Services	722	75		0	75	DTTRANS	0	0	2	0	0
Insurance	723	757		0	757	DTTRANS	1	0	16	0	5
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	3,294	F24TBENEFITS	171	3,123	DTTRANS	3	0	65	0	20
Other Admin & General Expenses	728	169		0	169	DTTRANS	0	0	4	0	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>11,943</u>		<u>171</u>	<u>11,772</u>		<u>11</u>	<u>0</u>	<u>244</u>	<u>0</u>	<u>77</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		27,910		1,147	26,764		25	1	552	0	173
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>27,910</u>		<u>1,147</u>	<u>26,764</u>		<u>25</u>	<u>1</u>	<u>552</u>	<u>0</u>	<u>173</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	35	70	19	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>124</u>		<u>0</u>	<u>124</u>		<u>0</u>	<u>35</u>	<u>70</u>	<u>19</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	7,648		0	7,648	DTTRANS	0	0	0	6,400	0	0
Special Services	722	75		0	75	DTTRANS	0	0	0	63	0	0
Insurance	723	757		0	757	DTTRANS	0	0	0	634	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	3,294	F24TBENEFITS	171	3,123	DTTRANS	0	0	0	2,784	0	0
Other Admin & General Expenses	728	169		0	169	DTTRANS	0	0	0	141	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>11,943</u>		<u>171</u>	<u>11,772</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>10,021</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		27,910		1,147	26,764		0	35	70	23,456	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>27,910</u>		<u>1,147</u>	<u>26,764</u>		<u>0</u>	<u>35</u>	<u>70</u>	<u>23,456</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	124		0	124	M12/C1	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>124</u>		<u>0</u>	<u>124</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	7,648		0	7,648	DTTRANS	287	76	20	1	0
Special Services	722	75		0	75	DTTRANS	3	1	0	0	0
Insurance	723	757		0	757	DTTRANS	28	8	2	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	3,294	F24TBENEFITS	171	3,123	DTTRANS	117	31	8	1	0
Other Admin & General Expenses	728	169		0	169	DTTRANS	6	2	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>11,943</u>		<u>171</u>	<u>11,772</u>		<u>441</u>	<u>117</u>	<u>31</u>	<u>2</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		27,910		1,147	26,764		998	264	70	5	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>27,910</u>		<u>1,147</u>	<u>26,764</u>		<u>998</u>	<u>264</u>	<u>70</u>	<u>5</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		0		0	0		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		0		0	0		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0
Income Taxes		0		0	0		0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		0					0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0							
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0
Income Taxes		0		0	0		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		0					0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation										
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation											
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		0					0	0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0										
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0									
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		16,937	TRANSFUELEAST	16,371	566	S_E_INFRFUELVOL	207	74	34
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>207</u>	<u>74</u>	<u>34</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		16,937	TRANSFUELEAST	16,371	566	S_E_INFRFUELVOL	1	24	14	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>1</u>	<u>24</u>	<u>14</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		16,937	TRANSFUELEAST	16,371	566	S_E_INFRFUELVOL	7	0	167	7	32
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>7</u>	<u>0</u>	<u>167</u>	<u>7</u>	<u>32</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		16,937	TRANSFUELEAST	16,371	566	S_E_INFRFUELVOL	0	54	2,795	13,310	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>0</u>	<u>54</u>	<u>2,795</u>	<u>13,310</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		16,937	TRANSFUELEAST	16,371	566	S_E_INFRFUELVOL	147	47	17	1	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>147</u>	<u>47</u>	<u>17</u>	<u>1</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,937		16,371	566		207	74	34
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>207</u>	<u>74</u>	<u>34</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	0		0	0		0	0	0	0
Special Services	722	0		0	0		0	0	0	0
Insurance	723	0		0	0		0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,937		16,371	566		1	24	14	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>1</u>	<u>24</u>	<u>14</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,937		16,371	566		7	0	167	7	32
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>7</u>	<u>0</u>	<u>167</u>	<u>7</u>	<u>32</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Wholesale Storage & Transportation Service T3	Excess Utility Storage Space	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	0		0	0		0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,937		16,371	566		0	54	2,795	13,310	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>0</u>	<u>54</u>	<u>2,795</u>	<u>13,310</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Easterly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		16,937		16,371	566		147	47	17	1	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>16,937</u>		<u>16,371</u>	<u>566</u>		<u>147</u>	<u>47</u>	<u>17</u>	<u>1</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		0		0	0		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		0		0	0		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		0		0	0		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	0		0	0		0	0	0
Furniture and Equipment	483	0		0	0		0	0	0
Transportation Equipment	484	0		0	0		0	0	0
Construction Equipment	485/6	0		0	0		0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	0		0	0		0	0	0	0	0
Furniture and Equipment	483	0		0	0		0	0	0	0	0
Transportation Equipment	484	0		0	0		0	0	0	0	0
Construction Equipment	485/6	0		0	0		0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		0		0	0		0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0
Income Taxes		0		0	0		0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		0					0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		0		0	0		0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0
Income Taxes		0		0	0		0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		0					0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		0		0	0		0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		0					0	0	0	0	0	0
Subtotal		<u>0</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		0		0	0		0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
IV. ACCUMULATED DEFERRED TAXES											
		0		0	0		0	0	0	0	0
TOTAL RATE BASE											
		0		0	0		0	0	0	0	0
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		0		0	0		0	0	0	0	0
Income Taxes		0		0	0		0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		0		0	0		0	0	0	0	0
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		0					0	0	0	0	0
Subtotal		0					0	0	0	0	0
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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Dawn-Trafalgar Westerly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		31	TRANSFUELWEST	31	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		31	TRANSFUELWEST	31	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		31	TRANSFUELWEST	31	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		31	TRANSFUELWEST	31	0		0	25	0	5	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>25</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		31	TRANSFUELWEST	31	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	0		0	0		0	0	0
Other	688	0		0	0		0	0	0
Scada	684	0		0	0		0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	0		0	0		0	0	0	0
Other	688	0		0	0		0	0	0	0
Scada	684	0		0	0		0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	0		0	0		0	0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	0		0	0		0	0	0	0	0
Other	688	0		0	0		0	0	0	0	0
Scada	684	0		0	0		0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	0		0	0		0	0	0
Special Services	722	0		0	0		0	0	0
Insurance	723	0		0	0		0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	0		0	0		0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		31		31	0		0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	0		0	0		0	0	0	0
Special Services	722	0		0	0		0	0	0	0
Insurance	723	0		0	0		0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		31		31	0		0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		31		31	0		0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	0		0	0		0	0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		31		31	0		0	25	0	5	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>25</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Dawn-Trafalgar Westerly Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	0		0	0		0	0	0	0	0
Special Services	722	0		0	0		0	0	0	0	0
Insurance	723	0		0	0		0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	0		0	0		0	0	0	0	0
Other Admin & General Expenses	728	0		0	0		0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		31		31	0		0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>31</u>		<u>31</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	1,873	630	203
Land Rights	461	6,912		0	6,912	OTHERTRANS	2,930	986	318
Mains	465	220,854	M13&M16MAINS	21	220,833	OTHERTRANS	93,601	31,490	10,148
Compressor Equipment	466	10,096		0	10,096	OTHERTRANS	4,279	1,440	464
Measuring and Regulating	467	103,306	M13&M16M&R	778	102,528	OTHERTRANS	43,457	14,620	4,712
Structures & Improvements	462	8,635		0	8,635	OTHERTRANS	3,660	1,231	397
Other	469	0		0	0		0	0	0
Subtotal		<u>354,249</u>		<u>825</u>	<u>353,424</u>		<u>149,800</u>	<u>50,397</u>	<u>16,242</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	3	0	74	0
Land Rights	461	6,912		0	6,912	OTHERTRANS	5	0	115	0
Mains	465	220,854	M13&M16MAINS	21	220,833	OTHERTRANS	165	0	3,676	0
Compressor Equipment	466	10,096		0	10,096	OTHERTRANS	8	0	168	0
Measuring and Regulating	467	103,306	M13&M16M&R	778	102,528	OTHERTRANS	77	0	1,707	0
Structures & Improvements	462	8,635		0	8,635	OTHERTRANS	6	0	144	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>354,249</u>		<u>825</u>	<u>353,424</u>		<u>264</u>	<u>0</u>	<u>5,884</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	24	1	1,448	0	164
Land Rights	461	6,912		0	6,912	OTHERTRANS	37	1	2,265	0	256
Mains	465	220,854	M13&M16MAINS	21	220,833	OTHERTRANS	1,181	36	72,351	0	8,185
Compressor Equipment	466	10,096		0	10,096	OTHERTRANS	54	2	3,308	0	374
Measuring and Regulating	467	103,306	M13&M16M&R	778	102,528	OTHERTRANS	548	17	33,591	0	3,800
Structures & Improvements	462	8,635		0	8,635	OTHERTRANS	46	1	2,829	0	320
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>354,249</u>		<u>825</u>	<u>353,424</u>		<u>1,890</u>	<u>57</u>	<u>115,792</u>	<u>0</u>	<u>13,099</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	0	0	0	0	26	0
Land Rights	461	6,912		0	6,912	OTHERTRANS	0	0	0	0	0	0
Mains	465	220,854	M13&M16MAINS	21	220,833	OTHERTRANS	0	0	0	0	21	0
Compressor Equipment	466	10,096		0	10,096	OTHERTRANS	0	0	0	0	0	0
Measuring and Regulating	467	103,306	M13&M16M&R	778	102,528	OTHERTRANS	0	0	0	0	752	26
Structures & Improvements	462	8,635		0	8,635	OTHERTRANS	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>354,249</u>		<u>825</u>	<u>353,424</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>799</u>	<u>26</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	4,446	M13&M16LAND	26	4,420	OTHERTRANS	0	0	0	0	0
Land Rights	461	6,912		0	6,912	OTHERTRANS	0	0	0	0	0
Mains	465	220,854	M13&M16MAINS	21	220,833	OTHERTRANS	0	0	0	0	0
Compressor Equipment	466	10,096		0	10,096	OTHERTRANS	0	0	0	0	0
Measuring and Regulating	467	103,306	M13&M16M&R	778	102,528	OTHERTRANS	0	0	0	0	0
Structures & Improvements	462	8,635		0	8,635	OTHERTRANS	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>354,249</u>		<u>825</u>	<u>353,424</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	33		0	33	OTHERTRANSPT-1	14	5	2
Structures & Improvements	482	2,375		0	2,375	OTHERTRANSPT-1	1,004	338	109
Furniture and Equipment	483	5,986		0	5,986	OTHERTRANSPT-1	2,531	852	274
Transportation Equipment	484	2,274		0	2,274	OTHERTRANSPT-1	961	323	104
Construction Equipment	485/6	2,593		0	2,593	OTHERTRANSPT-1	1,096	369	119
Communication Equipment	488	827		0	827	OTHERTRANSPT-1	350	118	38
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>14,088</u>		<u>0</u>	<u>14,088</u>		<u>5,957</u>	<u>2,004</u>	<u>646</u>
TOTAL GROSS PLANT IN SERVICE		<u><u>368,337</u></u>		<u><u>825</u></u>	<u><u>367,512</u></u>		<u><u>155,757</u></u>	<u><u>52,401</u></u>	<u><u>16,887</u></u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	33		0	33	OTHERTRANSPT-1	0	0	1	0
Structures & Improvements	482	2,375		0	2,375	OTHERTRANSPT-1	2	0	39	0
Furniture and Equipment	483	5,986		0	5,986	OTHERTRANSPT-1	4	0	99	0
Transportation Equipment	484	2,274		0	2,274	OTHERTRANSPT-1	2	0	38	0
Construction Equipment	485/6	2,593		0	2,593	OTHERTRANSPT-1	2	0	43	0
Communication Equipment	488	827		0	827	OTHERTRANSPT-1	1	0	14	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		14,088		0	14,088		11	0	234	0
TOTAL GROSS PLANT IN SERVICE		368,337		825	367,512		275	0	6,118	0
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	33		0	33	OTHERTRANSPT-1	0	0	11	0	1
Structures & Improvements	482	2,375		0	2,375	OTHERTRANSPT-1	13	0	776	0	88
Furniture and Equipment	483	5,986		0	5,986	OTHERTRANSPT-1	32	1	1,957	0	221
Transportation Equipment	484	2,274		0	2,274	OTHERTRANSPT-1	12	0	743	0	84
Construction Equipment	485/6	2,593		0	2,593	OTHERTRANSPT-1	14	0	847	0	96
Communication Equipment	488	827		0	827	OTHERTRANSPT-1	4	0	270	0	31
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		14,088		0	14,088		75	2	4,605	0	521
TOTAL GROSS PLANT IN SERVICE											
		368,337		825	367,512		1,965	60	120,397	0	13,620
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	33		0	33	OTHERTRANSPT-1	0	0	0	0	0	0
Structures & Improvements	482	2,375		0	2,375	OTHERTRANSPT-1	0	0	0	0	5	0
Furniture and Equipment	483	5,986		0	5,986	OTHERTRANSPT-1	0	0	0	0	14	0
Transportation Equipment	484	2,274		0	2,274	OTHERTRANSPT-1	0	0	0	0	5	0
Construction Equipment	485/6	2,593		0	2,593	OTHERTRANSPT-1	0	0	0	0	6	0
Communication Equipment	488	827		0	827	OTHERTRANSPT-1	0	0	0	0	2	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		14,088		0	14,088		0	0	0	0	32	1
TOTAL GROSS PLANT IN SERVICE												
		368,337		825	367,512		0	0	0	0	831	27
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	33		0	33	OTHERTRANSPT-1	0	0	0	0	0
Structures & Improvements	482	2,375		0	2,375	OTHERTRANSPT-1	0	0	0	0	0
Furniture and Equipment	483	5,986		0	5,986	OTHERTRANSPT-1	0	0	0	0	0
Transportation Equipment	484	2,274		0	2,274	OTHERTRANSPT-1	0	0	0	0	0
Construction Equipment	485/6	2,593		0	2,593	OTHERTRANSPT-1	0	0	0	0	0
Communication Equipment	488	827		0	827	OTHERTRANSPT-1	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		14,088		0	14,088		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		368,337		825	367,512		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	2,729		0	2,729	OTHERTRANS	1,157	389	125
Mains	465	77,959	M13&M16MAINSAD	7	77,952	OTHERTRANS	33,040	11,116	3,582
Compressor Equipment	466	3,229		0	3,229	OTHERTRANS	1,369	460	148
Measuring and Regulating	467	44,403	M13&M16M&RAD	334	44,069	OTHERTRANS	18,679	6,284	2,025
Structures & Improvements	462	3,353		0	3,353	OTHERTRANS	1,421	478	154
Other	469	0		0	0		0	0	0
Subtotal		<u>131,674</u>		<u>342</u>	<u>131,332</u>		<u>55,665</u>	<u>18,728</u>	<u>6,035</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	662		0	662	OTHERTRANSPT-1	280	94	30
Furniture and Equipment	483	3,691		0	3,691	OTHERTRANSPT-1	1,561	525	169
Transportation Equipment	484	748		0	748	OTHERTRANSPT-1	316	106	34
Construction Equipment	485/6	964		0	964	OTHERTRANSPT-1	408	137	44
Communication Equipment	488	422		0	422	OTHERTRANSPT-1	178	60	19
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>6,487</u>		<u>0</u>	<u>6,487</u>		<u>2,743</u>	<u>923</u>	<u>297</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>138,161</u></u>		<u><u>342</u></u>	<u><u>137,819</u></u>		<u><u>58,408</u></u>	<u><u>19,650</u></u>	<u><u>6,333</u></u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	2,729		0	2,729	OTHERTRANS	2	0	45	0
Mains	465	77,959	M13&M16MAINSAD	7	77,952	OTHERTRANS	58	0	1,298	0
Compressor Equipment	466	3,229		0	3,229	OTHERTRANS	2	0	54	0
Measuring and Regulating	467	44,403	M13&M16M&RAD	334	44,069	OTHERTRANS	33	0	734	0
Structures & Improvements	462	3,353		0	3,353	OTHERTRANS	3	0	56	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>131,674</u>		<u>342</u>	<u>131,332</u>		<u>98</u>	<u>0</u>	<u>2,186</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	662		0	662	OTHERTRANSPT-1	0	0	11	0
Furniture and Equipment	483	3,691		0	3,691	OTHERTRANSPT-1	3	0	61	0
Transportation Equipment	484	748		0	748	OTHERTRANSPT-1	1	0	12	0
Construction Equipment	485/6	964		0	964	OTHERTRANSPT-1	1	0	16	0
Communication Equipment	488	422		0	422	OTHERTRANSPT-1	0	0	7	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>6,487</u>		<u>0</u>	<u>6,487</u>		<u>5</u>	<u>0</u>	<u>108</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>138,161</u></u>		<u><u>342</u></u>	<u><u>137,819</u></u>		<u><u>103</u></u>	<u><u>0</u></u>	<u><u>2,294</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	2,729		0	2,729	OTHERTRANS	15	0	894	0	101
Mains	465	77,959	M13&M16MAINSAD	7	77,952	OTHERTRANS	417	13	25,539	0	2,889
Compressor Equipment	466	3,229		0	3,229	OTHERTRANS	17	1	1,058	0	120
Measuring and Regulating	467	44,403	M13&M16M&RAD	334	44,069	OTHERTRANS	236	7	14,438	0	1,633
Structures & Improvements	462	3,353		0	3,353	OTHERTRANS	18	1	1,099	0	124
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>131,674</u>		<u>342</u>	<u>131,332</u>		<u>702</u>	<u>21</u>	<u>43,028</u>	<u>0</u>	<u>4,868</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	662		0	662	OTHERTRANSPT-1	4	0	216	0	24
Furniture and Equipment	483	3,691		0	3,691	OTHERTRANSPT-1	20	1	1,206	0	136
Transportation Equipment	484	748		0	748	OTHERTRANSPT-1	4	0	245	0	28
Construction Equipment	485/6	964		0	964	OTHERTRANSPT-1	5	0	315	0	36
Communication Equipment	488	422		0	422	OTHERTRANSPT-1	2	0	138	0	16
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>6,487</u>		<u>0</u>	<u>6,487</u>		<u>35</u>	<u>1</u>	<u>2,120</u>	<u>0</u>	<u>240</u>
TOTAL ACCUMULATED DEPRECIATION		<u>138,161</u>		<u>342</u>	<u>137,819</u>		<u>737</u>	<u>22</u>	<u>45,148</u>	<u>0</u>	<u>5,107</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	2,729		0	2,729	OTHERTRANS	0	0	0	0	0	0
Mains	465	77,959	M13&M16MAINSAD	7	77,952	OTHERTRANS	0	0	0	0	7	0
Compressor Equipment	466	3,229		0	3,229	OTHERTRANS	0	0	0	0	0	0
Measuring and Regulating	467	44,403	M13&M16M&RAD	334	44,069	OTHERTRANS	0	0	0	0	323	11
Structures & Improvements	462	3,353		0	3,353	OTHERTRANS	0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>131,674</u>		<u>342</u>	<u>131,332</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>331</u>	<u>11</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	662		0	662	OTHERTRANSP-1	0	0	0	0	1	0
Furniture and Equipment	483	3,691		0	3,691	OTHERTRANSP-1	0	0	0	0	8	0
Transportation Equipment	484	748		0	748	OTHERTRANSP-1	0	0	0	0	2	0
Construction Equipment	485/6	964		0	964	OTHERTRANSP-1	0	0	0	0	2	0
Communication Equipment	488	422		0	422	OTHERTRANSP-1	0	0	0	0	1	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>6,487</u>		<u>0</u>	<u>6,487</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>138,161</u>		<u>342</u>	<u>137,819</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>345</u>	<u>12</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$'000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	2,729		0	2,729	OTHERTRANS	0	0	0	0	0
Mains	465	77,959	M13&M16MAINSAD	7	77,952	OTHERTRANS	0	0	0	0	0
Compressor Equipment	466	3,229		0	3,229	OTHERTRANS	0	0	0	0	0
Measuring and Regulating	467	44,403	M13&M16M&RAD	334	44,069	OTHERTRANS	0	0	0	0	0
Structures & Improvements	462	3,353		0	3,353	OTHERTRANS	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>131,674</u>		<u>342</u>	<u>131,332</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	662		0	662	OTHERTRANSPT-1	0	0	0	0	0
Furniture and Equipment	483	3,691		0	3,691	OTHERTRANSPT-1	0	0	0	0	0
Transportation Equipment	484	748		0	748	OTHERTRANSPT-1	0	0	0	0	0
Construction Equipment	485/6	964		0	964	OTHERTRANSPT-1	0	0	0	0	0
Communication Equipment	488	422		0	422	OTHERTRANSPT-1	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>6,487</u>		<u>0</u>	<u>6,487</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>138,161</u></u>		<u><u>342</u></u>	<u><u>137,819</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		790		0	790	OTHERTRANSBASE-1	334	112	36
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		977		0	977	OTHERTRANSBASE-1	413	139	45
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		1,916		0	1,916	OTHERTRANSBASE-1	810	273	88
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		320		0	320	OTHERTRANSBASE-1	136	46	15
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>4,002</u>		<u>0</u>	<u>4,002</u>		<u>1,693</u>	<u>569</u>	<u>184</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(7,117)</u>		<u>0</u>	<u>(7,117)</u>	OTHERTRANSBASE-1	<u>(3,010)</u>	<u>(1,013)</u>	<u>(326)</u>
TOTAL RATE BASE									
		<u>227,062</u>		<u>483</u>	<u>226,579</u>		<u>96,031</u>	<u>32,308</u>	<u>10,412</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		17,711		0	17,711		7,491	2,520	812
Income Taxes		2,412		0	2,412	OTHERTRANSBASE-1	1,020	343	111
Capital Taxes		0		0	0		0	0	0
Property Tax		6,317		0	6,317	OTHERTRANSPROTAX-1	2,677	901	290
Subtotal		<u>26,441</u>		<u>0</u>	<u>26,441</u>		<u>11,188</u>	<u>3,764</u>	<u>1,213</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,549)</u>		<u>0</u>	<u>(1,549)</u>	OTHERTRANSBASE-1	<u>(655)</u>	<u>(220)</u>	<u>(71)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		7,920					3,349	1,127	363
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		1,867					789	266	86
Subtotal		<u>9,787</u>					<u>4,139</u>	<u>1,392</u>	<u>449</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		790		0	790	OTHERTRANBASE-1	1	0	13	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		977		0	977	OTHERTRANBASE-1	1	0	16	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		1,916		0	1,916	OTHERTRANBASE-1	1	0	32	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		320		0	320	OTHERTRANBASE-1	0	0	5	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>4,002</u>		<u>0</u>	<u>4,002</u>		<u>3</u>	<u>0</u>	<u>66</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(7,117)</u>		<u>0</u>	<u>(7,117)</u>	OTHERTRANBASE-1	<u>(5)</u>	<u>0</u>	<u>(118)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>227,062</u>		<u>483</u>	<u>226,579</u>		<u>169</u>	<u>0</u>	<u>3,772</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17,711		0	17,711		13	0	294	0
Income Taxes		2,412		0	2,412	OTHERTRANBASE-1	2	0	40	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		6,317		0	6,317	OTHERTRANSPROTAX-1	5	0	105	0
Subtotal		<u>26,441</u>		<u>0</u>	<u>26,441</u>		<u>20</u>	<u>0</u>	<u>439</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(1,549)</u>		<u>0</u>	<u>(1,549)</u>	OTHERTRANBASE-1	<u>(1)</u>	<u>0</u>	<u>(26)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		7,920					6	0	132	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		1,867					1	0	31	0
Subtotal		<u>9,787</u>					<u>7</u>	<u>0</u>	<u>163</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		790		0	790	OTHERTRANBASE-1	4	0	258	0	29
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		977		0	977	OTHERTRANBASE-1	5	0	319	0	36
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		1,916		0	1,916	OTHERTRANBASE-1	10	0	626	0	71
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		320		0	320	OTHERTRANBASE-1	2	0	105	0	12
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>4,002</u>		<u>0</u>	<u>4,002</u>		<u>21</u>	<u>1</u>	<u>1,308</u>	<u>0</u>	<u>148</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,117)</u>		<u>0</u>	<u>(7,117)</u>	OTHERTRANBASE-1	<u>(38)</u>	<u>(1)</u>	<u>(2,327)</u>	<u>0</u>	<u>(263)</u>
TOTAL RATE BASE											
		<u>227,062</u>		<u>483</u>	<u>226,579</u>		<u>1,211</u>	<u>37</u>	<u>74,230</u>	<u>0</u>	<u>8,397</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17,711		0	17,711		94	3	5,790	0	655
Income Taxes		2,412		0	2,412	OTHERTRANBASE-1	13	0	789	0	89
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		6,317		0	6,317	OTHERTRANSPROTAX-1	34	1	2,069	0	234
Subtotal		<u>26,441</u>		<u>0</u>	<u>26,441</u>		<u>141</u>	<u>4</u>	<u>8,648</u>	<u>0</u>	<u>978</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,549)</u>		<u>0</u>	<u>(1,549)</u>	OTHERTRANBASE-1	<u>(8)</u>	<u>(0)</u>	<u>(506)</u>	<u>0</u>	<u>(57)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		7,920					42	1	2,589	0	293
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		1,867					10	0	610	0	69
Subtotal		<u>9,787</u>					<u>52</u>	<u>2</u>	<u>3,199</u>	<u>0</u>	<u>362</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		790		0	790	OTHERTRANBASE-1	0	0	0	0	2	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		977		0	977	OTHERTRANBASE-1	0	0	0	0	2	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		1,916		0	1,916	OTHERTRANBASE-1	0	0	0	0	4	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		320		0	320	OTHERTRANBASE-1	0	0	0	0	1	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>4,002</u>		<u>0</u>	<u>4,002</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(7,117)</u>		<u>0</u>	<u>(7,117)</u>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15)</u>	<u>(0)</u>
TOTAL RATE BASE												
		<u>227,062</u>		<u>483</u>	<u>226,579</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>479</u>	<u>15</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17,711		0	17,711		0	0	0	0	37	1
Income Taxes		2,412		0	2,412	OTHERTRANBASE-1	0	0	0	0	5	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		6,317		0	6,317	OTHERTRANSPROTAX-1	0	0	0	0	1	0
Subtotal		<u>26,441</u>		<u>0</u>	<u>26,441</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44</u>	<u>1</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(1,549)</u>		<u>0</u>	<u>(1,549)</u>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3)</u>	<u>(0)</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		7,920					0	0	0	0	18	1
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		1,867					0	0	0	0	4	0
Subtotal		<u>9,787</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22</u>	<u>1</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		790		0	790	OTHERTRANBASE-1	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		977		0	977	OTHERTRANBASE-1	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		1,916		0	1,916	OTHERTRANBASE-1	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		320		0	320	OTHERTRANBASE-1	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>4,002</u>		<u>0</u>	<u>4,002</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,117)</u>		<u>0</u>	<u>(7,117)</u>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>227,062</u>		<u>483</u>	<u>226,579</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		17,711		0	17,711		0	0	0	0	0
Income Taxes		2,412		0	2,412	OTHERTRANBASE-1	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		6,317		0	6,317	OTHERTRANSPROTAX-1	0	0	0	0	0
Subtotal		<u>26,441</u>		<u>0</u>	<u>26,441</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,549)</u>		<u>0</u>	<u>(1,549)</u>	OTHERTRANBASE-1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		7,920					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		1,867					0	0	0	0	0
Subtotal		<u>9,787</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	126		0	126	OTHERTRANS	53	18	6
Compressor	666	175		0	175		74	25	8
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	4,833	M13&M16OPERATING	167	4,666	OTHERTRANS	1,977	665	214
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	235		0	235	OTHERTRANS	99	33	11
Compressor	866	596		0	596		253	85	27
Measuring & Regulating Stations	867	56		0	56	OTHERTRANS	24	8	3
Other	869	0		0	0		0	0	0
Subtotal		<u>6,020</u>		<u>167</u>	<u>5,853</u>		<u>2,481</u>	<u>835</u>	<u>269</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	126		0	126	OTHERTRANS	0	0	2	0
Compressor	666	175		0	175		0	0	3	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	4,833	M13&M16OPERATING	167	4,666	OTHERTRANS	3	0	78	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	235		0	235	OTHERTRANS	0	0	4	0
Compressor	866	596		0	596		0	0	10	0
Measuring & Regulating Stations	867	56		0	56	OTHERTRANS	0	0	1	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>6,020</u>		<u>167</u>	<u>5,853</u>		<u>4</u>	<u>0</u>	<u>97</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	126		0	126	OTHERTRANS	1	0	41	0	5
Compressor	666	175		0	175		1	0	57	0	6
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	4,833	M13&M16OPERATING	167	4,666	OTHERTRANS	25	1	1,529	0	173
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	235		0	235	OTHERTRANS	1	0	77	0	9
Compressor	866	596		0	596		3	0	195	0	22
Measuring & Regulating Stations	867	56		0	56	OTHERTRANS	0	0	18	0	2
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>6,020</u>		<u>167</u>	<u>5,853</u>		<u>31</u>	<u>1</u>	<u>1,918</u>	<u>0</u>	<u>217</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	126		0	126	OTHERTRANS	0	0	0	0	0	0
Compressor	666	175		0	175		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	4,833	M13&M16OPERATING	167	4,666	OTHERTRANS	0	0	0	0	98	69
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	235		0	235	OTHERTRANS	0	0	0	0	0	0
Compressor	866	596		0	596		0	0	0	0	0	0
Measuring & Regulating Stations	867	56		0	56	OTHERTRANS	0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>6,020</u>		<u>167</u>	<u>5,853</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>98</u>	<u>69</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	126		0	126	OTHERTRANS	0	0	0	0	0
Compressor	666	175		0	175		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	4,833	M13&M16OPERATING	167	4,666	OTHERTRANS	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	235		0	235	OTHERTRANS	0	0	0	0	0
Compressor	866	596		0	596		0	0	0	0	0
Measuring & Regulating Stations	867	56		0	56	OTHERTRANS	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>6,020</u>		<u>167</u>	<u>5,853</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	3,108		0	3,108	OTHERTRANS	1,317	443	143
Other	688	47		0	47	OTHERTRANS	20	7	2
Scada	684	114		0	114	OTHERTRANS	48	16	5
General Operations Transferred	689	0		0	0	OTHERTRANS	0	0	0
Subtotal		3,268		0	3,268		1,385	466	150
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	3,108		0	3,108	OTHERTRANS	2	0	52	0
Other	688	47		0	47	OTHERTRANS	0	0	1	0
Scada	684	114		0	114	OTHERTRANS	0	0	2	0
General Operations Transferred	689	0		0	0	OTHERTRANS	0	0	0	0
Subtotal		3,268		0	3,268		2	0	54	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	3,108		0	3,108	OTHERTRANS	17	1	1,018	0	115
Other	688	47		0	47	OTHERTRANS	0	0	15	0	2
Scada	684	114		0	114	OTHERTRANS	1	0	37	0	4
General Operations Transferred	689	0		0	0	OTHERTRANS	0	0	0	0	0
Subtotal		<u>3,268</u>		<u>0</u>	<u>3,268</u>		<u>17</u>	<u>1</u>	<u>1,071</u>	<u>0</u>	<u>121</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	3,108		0	3,108	OTHERTRANS	0	0	0	0	0	0
Other	688	47		0	47	OTHERTRANS	0	0	0	0	0	0
Scada	684	114		0	114	OTHERTRANS	0	0	0	0	0	0
General Operations Transferred	689	0		0	0	OTHERTRANS	0	0	0	0	0	0
Subtotal		3,268		0	3,268		0	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	3,108		0	3,108	OTHERTRANS	0	0	0	0	0
Other	688	47		0	47	OTHERTRANS	0	0	0	0	0
Scada	684	114		0	114	OTHERTRANS	0	0	0	0	0
General Operations Transferred	689	0		0	0	OTHERTRANS	0	0	0	0	0
Subtotal		3,268		0	3,268		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	4,349		0	4,349	OTHERTRANS	1,844	620	200
Special Services	722	43		0	43	OTHERTRANS	18	6	2
Insurance	723	431		0	431	OTHERTRANS	183	61	20
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	1,663		0	1,663	OTHERTRANS	705	237	76
Other Admin & General Expenses	728	96		0	96	OTHERTRANS	41	14	4
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>6,582</u>		<u>0</u>	<u>6,582</u>		<u>2,790</u>	<u>939</u>	<u>302</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,875		167	15,708		6,656	2,239	722
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>15,875</u>		<u>167</u>	<u>15,708</u>		<u>6,656</u>	<u>2,239</u>	<u>722</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	4,349		0	4,349	OTHERTRANS	3	0	72	0
Special Services	722	43		0	43	OTHERTRANS	0	0	1	0
Insurance	723	431		0	431	OTHERTRANS	0	0	7	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	1,663		0	1,663	OTHERTRANS	1	0	28	0
Other Admin & General Expenses	728	96		0	96	OTHERTRANS	0	0	2	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>6,582</u>		<u>0</u>	<u>6,582</u>		<u>5</u>	<u>0</u>	<u>110</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,875		167	15,708		12	0	261	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>15,875</u>		<u>167</u>	<u>15,708</u>		<u>12</u>	<u>0</u>	<u>261</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	4,349		0	4,349	OTHERTRANS	23	1	1,425	0	161
Special Services	722	43		0	43	OTHERTRANS	0	0	14	0	2
Insurance	723	431		0	431	OTHERTRANS	2	0	141	0	16
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,663		0	1,663	OTHERTRANS	9	0	545	0	62
Other Admin & General Expenses	728	96		0	96	OTHERTRANS	1	0	31	0	4
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>6,582</u>		<u>0</u>	<u>6,582</u>		<u>35</u>	<u>1</u>	<u>2,156</u>	<u>0</u>	<u>244</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,875		167	15,708		84	3	5,145	0	582
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>15,875</u>		<u>167</u>	<u>15,708</u>		<u>84</u>	<u>3</u>	<u>5,145</u>	<u>0</u>	<u>582</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0	0	5	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	4,349		0	4,349	OTHERTRANS	0	0	0	0	0	0
Special Services	722	43		0	43	OTHERTRANS	0	0	0	0	0	0
Insurance	723	431		0	431	OTHERTRANS	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	1,663		0	1,663	OTHERTRANS	0	0	0	0	0	0
Other Admin & General Expenses	728	96		0	96	OTHERTRANS	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>6,582</u>		<u>0</u>	<u>6,582</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,875		167	15,708		0	0	0	0	103	69
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>15,875</u>		<u>167</u>	<u>15,708</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>103</u>	<u>69</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Other Transmission Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	5		0	5	M13	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>5</u>		<u>0</u>	<u>5</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	4,349		0	4,349	OTHERTRANS	0	0	0	0	0
Special Services	722	43		0	43	OTHERTRANS	0	0	0	0	0
Insurance	723	431		0	431	OTHERTRANS	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	1,663		0	1,663	OTHERTRANS	0	0	0	0	0
Other Admin & General Expenses	728	96		0	96	OTHERTRANS	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>6,582</u>		<u>0</u>	<u>6,582</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		15,875		167	15,708		0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>15,875</u>		<u>167</u>	<u>15,708</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	98		0	98	O/SC_DEMAND	21	7	3
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	1,134		0	1,134	O/SC_DEMAND	248	83	37
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	278		0	278	O/SC_DEMAND	61	20	9
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	6,291		0	6,291	O/SC_DEMAND	1,376	463	205
Other	459	0		0	0		0	0	0
Subtotal		<u>7,801</u>		<u>0</u>	<u>7,801</u>		<u>1,706</u>	<u>574</u>	<u>254</u>
D. TRANSMISSION									
Land	460	599		0	599	O/SC_DEMAND	131	44	19
Land Rights	461	1,371		0	1,371	O/SC_DEMAND	300	101	45
Mains	465	38,137		0	38,137	O/SC_DEMAND	8,341	2,806	1,240
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	1,060	357	158
Measuring and Regulating	467	7,961		0	7,961	O/SC_DEMAND	1,741	586	259
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	263	88	39
Other	469	0		0	0		0	0	0
Subtotal		<u>54,117</u>		<u>0</u>	<u>54,117</u>		<u>11,836</u>	<u>3,982</u>	<u>1,760</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	98		0	98	O/SC_DEMAND	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	1,134		0	1,134	O/SC_DEMAND	1	0	5	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	278		0	278	O/SC_DEMAND	0	0	1	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	6,291		0	6,291	O/SC_DEMAND	7	0	28	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>7,801</u>		<u>0</u>	<u>7,801</u>		<u>8</u>	<u>0</u>	<u>35</u>	<u>0</u>
D. TRANSMISSION										
Land	460	599		0	599	O/SC_DEMAND	1	0	3	0
Land Rights	461	1,371		0	1,371	O/SC_DEMAND	1	0	6	0
Mains	465	38,137		0	38,137	O/SC_DEMAND	40	0	173	0
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	5	0	22	0
Measuring and Regulating	467	7,961		0	7,961	O/SC_DEMAND	8	0	36	0
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	1	0	5	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>54,117</u>		<u>0</u>	<u>54,117</u>		<u>56</u>	<u>0</u>	<u>245</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	98		0	98	O/SC_DEMAND	0	0	48	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	1,134		0	1,134	O/SC_DEMAND	0	0	555	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	278		0	278	O/SC_DEMAND	0	0	136	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	6,291		0	6,291	O/SC_DEMAND	0	0	3,079	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>7,801</u>		<u>0</u>	<u>7,801</u>		<u>0</u>	<u>0</u>	<u>3,818</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	599		0	599	O/SC_DEMAND	0	0	293	0	0
Land Rights	461	1,371		0	1,371	O/SC_DEMAND	0	0	671	0	0
Mains	465	38,137		0	38,137	O/SC_DEMAND	0	0	18,666	0	0
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	0	0	2,373	0	0
Measuring and Regulating	467	7,961		0	7,961	O/SC_DEMAND	0	0	3,897	0	0
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	0	0	588	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>54,117</u>		<u>0</u>	<u>54,117</u>		<u>0</u>	<u>0</u>	<u>26,487</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	98		0	98	O/SC_DEMAND	0	15	0	0	0	3
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	1,134		0	1,134	O/SC_DEMAND	0	169	0	0	0	35
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	278		0	278	O/SC_DEMAND	0	41	0	0	0	9
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	6,291		0	6,291	O/SC_DEMAND	0	938	0	0	0	196
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>7,801</u>		<u>0</u>	<u>7,801</u>		<u>0</u>	<u>1,163</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>243</u>
D. TRANSMISSION												
Land	460	599		0	599	O/SC_DEMAND	0	89	0	0	0	19
Land Rights	461	1,371		0	1,371	O/SC_DEMAND	0	204	0	0	0	43
Mains	465	38,137		0	38,137	O/SC_DEMAND	0	5,684	0	0	0	1,187
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	0	723	0	0	0	151
Measuring and Regulating	467	7,961		0	7,961	O/SC_DEMAND	0	1,187	0	0	0	248
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	0	179	0	0	0	37
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>54,117</u>		<u>0</u>	<u>54,117</u>		<u>0</u>	<u>8,066</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,684</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	98		0	98	O/SC_DEMAND	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	1,134		0	1,134	O/SC_DEMAND	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	278		0	278	O/SC_DEMAND	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	6,291		0	6,291	O/SC_DEMAND	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>7,801</u>		<u>0</u>	<u>7,801</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	599		0	599	O/SC_DEMAND	0	0	0	0	0
Land Rights	461	1,371		0	1,371	O/SC_DEMAND	0	0	0	0	0
Mains	465	38,137		0	38,137	O/SC_DEMAND	0	0	0	0	0
Compressor Equipment	466	4,849		0	4,849	O/SC_DEMAND	0	0	0	0	0
Measuring and Regulating	467	7,961		0	7,961	O/SC_DEMAND	0	0	0	0	0
Structures & Improvements	462	1,200		0	1,200	O/SC_DEMAND	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>54,117</u>		<u>0</u>	<u>54,117</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	3		0	3	O/SC_DEMAND	1	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	54	18	8
Furniture and Equipment	483	624		0	624	O/SC_DEMAND	136	46	20
Transportation Equipment	484	237		0	237	O/SC_DEMAND	52	17	8
Construction Equipment	485/6	270		0	270	O/SC_DEMAND	59	20	9
Communication Equipment	488	99		0	99	O/SC_DEMAND	22	7	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>1,481</u>		<u>0</u>	<u>1,481</u>		<u>324</u>	<u>109</u>	<u>48</u>
TOTAL GROSS PLANT IN SERVICE		<u>63,398</u>		<u>0</u>	<u>63,398</u>		<u>13,865</u>	<u>4,665</u>	<u>2,062</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	90	30	13
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	25	8	4
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	614	206	91
Other	459	0		0	0		0	0	0
Subtotal		<u>3,332</u>		<u>0</u>	<u>3,332</u>		<u>729</u>	<u>245</u>	<u>108</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. INTANGIBLE PLANT										
	401/402	0		0	0		0	0	0	0
H. GENERAL PLANT										
Land	480	3		0	3	O/SC_DEMAND	0	0	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	0	1	0
Furniture and Equipment	483	624		0	624	O/SC_DEMAND	1	0	3	0
Transportation Equipment	484	237		0	237	O/SC_DEMAND	0	0	1	0
Construction Equipment	485/6	270		0	270	O/SC_DEMAND	0	0	1	0
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		1,481		0	1,481		2	0	7	0
TOTAL GROSS PLANT IN SERVICE										
		63,398		0	63,398		66	0	287	0
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	0	0	2	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	0	0	1	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	3	0	13	0
Other	459	0		0	0		0	0	0	0
Subtotal		3,332		0	3,332		3	0	15	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	3		0	3	O/SC_DEMAND	0	0	2	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	0	121	0	0
Furniture and Equipment	483	624		0	624	O/SC_DEMAND	0	0	305	0	0
Transportation Equipment	484	237		0	237	O/SC_DEMAND	0	0	116	0	0
Construction Equipment	485/6	270		0	270	O/SC_DEMAND	0	0	132	0	0
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	0	48	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,481		0	1,481		0	0	725	0	0
TOTAL GROSS PLANT IN SERVICE											
		63,398		0	63,398		0	0	31,030	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	0	0	202	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	0	0	55	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	0	0	1,374	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		3,332		0	3,332		0	0	1,631	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	3		0	3	O/SC_DEMAND	0	1	0	0	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	37	0	0	0	8
Furniture and Equipment	483	624		0	624	O/SC_DEMAND	0	93	0	0	0	19
Transportation Equipment	484	237		0	237	O/SC_DEMAND	0	35	0	0	0	7
Construction Equipment	485/6	270		0	270	O/SC_DEMAND	0	40	0	0	0	8
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	15	0	0	0	3
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		1,481		0	1,481		0	221	0	0	0	46
TOTAL GROSS PLANT IN SERVICE												
		63,398		0	63,398		0	9,450	0	0	0	1,973
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	0	61	0	0	0	13
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	0	17	0	0	0	4
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	0	418	0	0	0	87
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		3,332		0	3,332		0	497	0	0	0	104

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$'000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	3		0	3	O/SC_DEMAND	0	0	0	0	0
Structures & Improvements	482	248		0	248	O/SC_DEMAND	0	0	0	0	0
Furniture and Equipment	483	624		0	624	O/SC_DEMAND	0	0	0	0	0
Transportation Equipment	484	237		0	237	O/SC_DEMAND	0	0	0	0	0
Construction Equipment	485/6	270		0	270	O/SC_DEMAND	0	0	0	0	0
Communication Equipment	488	99		0	99	O/SC_DEMAND	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		1,481		0	1,481		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		63,398		0	63,398		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	412		0	412	O/SC_DEMAND	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	113		0	113	O/SC_DEMAND	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	2,806		0	2,806	O/SC_DEMAND	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		3,332		0	3,332		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	577		0	577	O/SC_DEMAND	126	42	19
Mains	465	21,732		0	21,732	O/SC_DEMAND	4,753	1,599	707
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	688	231	102
Measuring and Regulating	467	5,037		0	5,037	O/SC_DEMAND	1,102	371	164
Structures & Improvements	462	483		0	483	O/SC_DEMAND	106	36	16
Other	469	0		0	0		0	0	0
Subtotal		<u>30,974</u>		<u>0</u>	<u>30,974</u>		<u>6,774</u>	<u>2,279</u>	<u>1,007</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	15	5	2
Furniture and Equipment	483	385		0	385	O/SC_DEMAND	84	28	13
Transportation Equipment	484	78		0	78	O/SC_DEMAND	17	6	3
Construction Equipment	485/6	100		0	100	O/SC_DEMAND	22	7	3
Communication Equipment	488	50		0	50	O/SC_DEMAND	11	4	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>682</u>		<u>0</u>	<u>682</u>		<u>149</u>	<u>50</u>	<u>22</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>34,988</u></u>		<u><u>0</u></u>	<u><u>34,988</u></u>		<u><u>7,652</u></u>	<u><u>2,574</u></u>	<u><u>1,138</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	577		0	577	O/SC_DEMAND	1	0	3	0
Mains	465	21,732		0	21,732	O/SC_DEMAND	23	0	98	0
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	3	0	14	0
Measuring and Regulating	467	5,037		0	5,037	O/SC_DEMAND	5	0	23	0
Structures & Improvements	462	483		0	483	O/SC_DEMAND	1	0	2	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>30,974</u>		<u>0</u>	<u>30,974</u>		<u>32</u>	<u>0</u>	<u>140</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	0	0	0
Furniture and Equipment	483	385		0	385	O/SC_DEMAND	0	0	2	0
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	0	0	0
Construction Equipment	485/6	100		0	100	O/SC_DEMAND	0	0	0	0
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>682</u>		<u>0</u>	<u>682</u>		<u>1</u>	<u>0</u>	<u>3</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>34,988</u></u>		<u><u>0</u></u>	<u><u>34,988</u></u>		<u><u>36</u></u>	<u><u>0</u></u>	<u><u>158</u></u>	<u><u>0</u></u>

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Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	577		0	577	O/SC_DEMAND	0	0	283	0	0
Mains	465	21,732		0	21,732	O/SC_DEMAND	0	0	10,637	0	0
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	0	0	1,539	0	0
Measuring and Regulating	467	5,037		0	5,037	O/SC_DEMAND	0	0	2,465	0	0
Structures & Improvements	462	483		0	483	O/SC_DEMAND	0	0	236	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>30,974</u>		<u>0</u>	<u>30,974</u>		<u>0</u>	<u>0</u>	<u>15,160</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	0	34	0	0
Furniture and Equipment	483	385		0	385	O/SC_DEMAND	0	0	188	0	0
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	0	38	0	0
Construction Equipment	485/6	100		0	100	O/SC_DEMAND	0	0	49	0	0
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	0	25	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>682</u>		<u>0</u>	<u>682</u>		<u>0</u>	<u>0</u>	<u>334</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>34,988</u></u>		<u><u>0</u></u>	<u><u>34,988</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>17,124</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	577		0	577	O/SC_DEMAND	0	86	0	0	0	18
Mains	465	21,732		0	21,732	O/SC_DEMAND	0	3,239	0	0	0	676
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	0	469	0	0	0	98
Measuring and Regulating	467	5,037		0	5,037	O/SC_DEMAND	0	751	0	0	0	157
Structures & Improvements	462	483		0	483	O/SC_DEMAND	0	72	0	0	0	15
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>30,974</u>		<u>0</u>	<u>30,974</u>		<u>0</u>	<u>4,617</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>964</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	10	0	0	0	2
Furniture and Equipment	483	385		0	385	O/SC_DEMAND	0	57	0	0	0	12
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	12	0	0	0	2
Construction Equipment	485/6	100		0	100	O/SC_DEMAND	0	15	0	0	0	3
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	8	0	0	0	2
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>682</u>		<u>0</u>	<u>682</u>		<u>0</u>	<u>102</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>34,988</u>		<u>0</u>	<u>34,988</u>		<u>0</u>	<u>5,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,089</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	577		0	577	O/SC_DEMAND	0	0	0	0	0
Mains	465	21,732		0	21,732	O/SC_DEMAND	0	0	0	0	0
Compressor Equipment	466	3,145		0	3,145	O/SC_DEMAND	0	0	0	0	0
Measuring and Regulating	467	5,037		0	5,037	O/SC_DEMAND	0	0	0	0	0
Structures & Improvements	462	483		0	483	O/SC_DEMAND	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>30,974</u>		<u>0</u>	<u>30,974</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	69		0	69	O/SC_DEMAND	0	0	0	0	0
Furniture and Equipment	483	385		0	385	O/SC_DEMAND	0	0	0	0	0
Transportation Equipment	484	78		0	78	O/SC_DEMAND	0	0	0	0	0
Construction Equipment	485/6	100		0	100	O/SC_DEMAND	0	0	0	0	0
Communication Equipment	488	50		0	50	O/SC_DEMAND	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>682</u>		<u>0</u>	<u>682</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>34,988</u></u>		<u><u>0</u></u>	<u><u>34,988</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		66		0	66	O/SC_DEMAND	14	5	2
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		526		0	526	O/SC_DEMAND	115	39	17
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		238		0	238	O/SC_DEMAND	52	17	8
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		40		0	40	O/SC_DEMAND	9	3	1
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>869</u>		<u>0</u>	<u>869</u>		<u>190</u>	<u>64</u>	<u>28</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(899)</u>		<u>0</u>	<u>(899)</u>	O/SC_DEMAND	<u>(197)</u>	<u>(66)</u>	<u>(29)</u>
TOTAL RATE BASE									
		<u>28,381</u>		<u>0</u>	<u>28,381</u>		<u>6,207</u>	<u>2,088</u>	<u>923</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		2,214		0	2,214		484	163	72
Income Taxes		302		0	302	O/SC_DEMAND	66	22	10
Capital Taxes		0		0	0		0	0	0
Property Tax		1,057		0	1,057	O/SC_DEMAND	231	78	34
Subtotal		<u>3,572</u>		<u>0</u>	<u>3,572</u>		<u>781</u>	<u>263</u>	<u>116</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(196)</u>		<u>0</u>	<u>(196)</u>	O/SC_DEMAND	<u>(43)</u>	<u>(14)</u>	<u>(6)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		206					45	15	7
Transmission Plant		1,180					258	87	38
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		195					43	14	6
Subtotal		<u>1,581</u>					<u>346</u>	<u>116</u>	<u>51</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	212	71	32
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>972</u>		<u>0</u>	<u>972</u>		<u>212</u>	<u>71</u>	<u>32</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		66		0	66	O/SC_DEMAND	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		526		0	526	O/SC_DEMAND	1	0	2	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		238		0	238	O/SC_DEMAND	0	0	1	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		40		0	40	O/SC_DEMAND	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		869		0	869		1	0	4	0
IV. ACCUMULATED DEFERRED TAXES										
		(899)		0	(899)	O/SC_DEMAND	(1)	0	(4)	0
TOTAL RATE BASE										
		28,381		0	28,381		30	0	128	0
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		2,214		0	2,214		2	0	10	0
Income Taxes		302		0	302	O/SC_DEMAND	0	0	1	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		1,057		0	1,057	O/SC_DEMAND	1	0	5	0
Subtotal		3,572		0	3,572		4	0	16	0
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		(196)		0	(196)	O/SC_DEMAND	(0)	0	(1)	0
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		206					0	0	1	0
Transmission Plant		1,180					1	0	5	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		195					0	0	1	0
Subtotal		1,581					2	0	7	0
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	1	0	4	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		972		0	972		1	0	4	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		66		0	66	O/SC_DEMAND	0	0	32	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		526		0	526	O/SC_DEMAND	0	0	257	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		238		0	238	O/SC_DEMAND	0	0	116	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		40		0	40	O/SC_DEMAND	0	0	19	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>869</u>		<u>0</u>	<u>869</u>		<u>0</u>	<u>0</u>	<u>426</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(899)</u>		<u>0</u>	<u>(899)</u>	O/SC_DEMAND	<u>0</u>	<u>0</u>	<u>(440)</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>28,381</u>		<u>0</u>	<u>28,381</u>		<u>0</u>	<u>0</u>	<u>13,891</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		2,214		0	2,214		0	0	1,084	0	0
Income Taxes		302		0	302	O/SC_DEMAND	0	0	148	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,057		0	1,057	O/SC_DEMAND	0	0	517	0	0
Subtotal		<u>3,572</u>		<u>0</u>	<u>3,572</u>		<u>0</u>	<u>0</u>	<u>1,748</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(196)</u>		<u>0</u>	<u>(196)</u>	O/SC_DEMAND	<u>0</u>	<u>0</u>	<u>(96)</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		206					0	0	101	0	0
Transmission Plant		1,180					0	0	577	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		195					0	0	96	0	0
Subtotal		<u>1,581</u>					<u>0</u>	<u>0</u>	<u>774</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	0	0	476	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>0</u>	<u>476</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		66		0	66	O/SC_DEMAND	0	10	0	0	0	2
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		526		0	526	O/SC_DEMAND	0	78	0	0	0	16
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		238		0	238	O/SC_DEMAND	0	35	0	0	0	7
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		40		0	40	O/SC_DEMAND	0	6	0	0	0	1
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>869</u>		<u>0</u>	<u>869</u>		<u>0</u>	<u>130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(899)</u>		<u>0</u>	<u>(899)</u>	O/SC_DEMAND	<u>0</u>	<u>(134)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28)</u>
TOTAL RATE BASE												
		<u>28,381</u>		<u>0</u>	<u>28,381</u>		<u>0</u>	<u>4,230</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>883</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		2,214		0	2,214		0	330	0	0	0	69
Income Taxes		302		0	302	O/SC_DEMAND	0	45	0	0	0	9
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		1,057		0	1,057	O/SC_DEMAND	0	158	0	0	0	33
Subtotal		<u>3,572</u>		<u>0</u>	<u>3,572</u>		<u>0</u>	<u>532</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>111</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(196)</u>		<u>0</u>	<u>(196)</u>	O/SC_DEMAND	<u>0</u>	<u>(29)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6)</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		206					0	31	0	0	0	6
Transmission Plant		1,180					0	176	0	0	0	37
Distribution Plant (Southern Ontario)		0					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0	0
Intangible Plant		0					0	0	0	0	0	0
General Plant		195					0	29	0	0	0	6
Subtotal		<u>1,581</u>					<u>0</u>	<u>236</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	0	145	0	0	0	30
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		66		0	66	O/SC_DEMAND	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		526		0	526	O/SC_DEMAND	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		238		0	238	O/SC_DEMAND	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		40		0	40	O/SC_DEMAND	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>869</u>		<u>0</u>	<u>869</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(899)</u>		<u>0</u>	<u>(899)</u>	O/SC_DEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>28,381</u>		<u>0</u>	<u>28,381</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		2,214		0	2,214		0	0	0	0	0
Income Taxes		302		0	302	O/SC_DEMAND	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		1,057		0	1,057	O/SC_DEMAND	0	0	0	0	0
Subtotal		<u>3,572</u>		<u>0</u>	<u>3,572</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(196)</u>		<u>0</u>	<u>(196)</u>	O/SC_DEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		206					0	0	0	0	0
Transmission Plant		1,180					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		195					0	0	0	0	0
Subtotal		<u>1,581</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		972		0	972	O/SC_DEMAND	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	150		0	150	O/SC_DEMAND	33	11	5
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	3		0	3	O/SC_DEMAND	1	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	6		0	6	O/SC_DEMAND	1	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>159</u>		<u>0</u>	<u>159</u>		<u>35</u>	<u>12</u>	<u>5</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	185		0	185	O/SC_DEMAND	40	14	6
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	28		0	28	O/SC_DEMAND	6	2	1
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	43		0	43	O/SC_DEMAND	9	3	1
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	88		0	88	O/SC_DEMAND	19	7	3
Other	869	0		0	0		0	0	0
Subtotal		<u>344</u>		<u>0</u>	<u>344</u>		<u>75</u>	<u>25</u>	<u>11</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	150		0	150	O/SC_DEMAND	0	0	1	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	3		0	3	O/SC_DEMAND	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	6		0	6	O/SC_DEMAND	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>159</u>		<u>0</u>	<u>159</u>		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	185		0	185	O/SC_DEMAND	0	0	1	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	28		0	28	O/SC_DEMAND	0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	43		0	43	O/SC_DEMAND	0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	88		0	88	O/SC_DEMAND	0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>344</u>		<u>0</u>	<u>344</u>		<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	150		0	150	O/SC_DEMAND	0	0	74	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	3		0	3	O/SC_DEMAND	0	0	1	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	6		0	6	O/SC_DEMAND	0	0	3	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>159</u>		<u>0</u>	<u>159</u>		<u>0</u>	<u>0</u>	<u>78</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	185		0	185	O/SC_DEMAND	0	0	90	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	28		0	28	O/SC_DEMAND	0	0	14	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	43		0	43	O/SC_DEMAND	0	0	21	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	88		0	88	O/SC_DEMAND	0	0	43	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>344</u>		<u>0</u>	<u>344</u>		<u>0</u>	<u>0</u>	<u>169</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	150		0	150	O/SC_DEMAND	0	22	0	0	0	5
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	3		0	3	O/SC_DEMAND	0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	6		0	6	O/SC_DEMAND	0	1	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>159</u>		<u>0</u>	<u>159</u>		<u>0</u>	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	185		0	185	O/SC_DEMAND	0	28	0	0	0	6
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	28		0	28	O/SC_DEMAND	0	4	0	0	0	1
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	43		0	43	O/SC_DEMAND	0	6	0	0	0	1
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	88		0	88	O/SC_DEMAND	0	13	0	0	0	3
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>344</u>		<u>0</u>	<u>344</u>		<u>0</u>	<u>51</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	150		0	150	O/SC_DEMAND	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	3		0	3	O/SC_DEMAND	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	6		0	6	O/SC_DEMAND	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>159</u>		<u>0</u>	<u>159</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	185		0	185	O/SC_DEMAND	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	28		0	28	O/SC_DEMAND	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	43		0	43	O/SC_DEMAND	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	88		0	88	O/SC_DEMAND	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>344</u>		<u>0</u>	<u>344</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		0		0	0		0	0	0
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	213		0	213	O/SC_DEMAND	47	16	7
Other	688	3		0	3	O/SC_DEMAND	1	0	0
Scada	684	62		0	62	O/SC_DEMAND	14	5	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		279		0	279		61	21	9
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		0		0	0		0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	213		0	213	O/SC_DEMAND	0	0	1	0
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0
Scada	684	62		0	62	O/SC_DEMAND	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		279		0	279		0	0	1	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	213		0	213	O/SC_DEMAND	0	0	104	0	0
Other	688	3		0	3	O/SC_DEMAND	0	0	2	0	0
Scada	684	62		0	62	O/SC_DEMAND	0	0	30	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>279</u>		<u>0</u>	<u>279</u>		<u>0</u>	<u>0</u>	<u>136</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	213		0	213	O/SC_DEMAND	0	32	0	0	0	7
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0	0	0
Scada	684	62		0	62	O/SC_DEMAND	0	9	0	0	0	2
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		279		0	279		0	42	0	0	0	9
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	213		0	213	O/SC_DEMAND	0	0	0	0	0
Other	688	3		0	3	O/SC_DEMAND	0	0	0	0	0
Scada	684	62		0	62	O/SC_DEMAND	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		279		0	279		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	2		0	2		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>2</u>		<u>0</u>	<u>2</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	349		0	349	O/SC_DEMAND	76	26	11
Special Services	722	3		0	3	O/SC_DEMAND	1	0	0
Insurance	723	35		0	35	O/SC_DEMAND	8	3	1
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	148		0	148	O/SC_DEMAND	32	11	5
Other Admin & General Expenses	728	8		0	8	O/SC_DEMAND	2	1	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>543</u>		<u>0</u>	<u>543</u>		<u>119</u>	<u>40</u>	<u>18</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,328		0	1,328		290	98	43
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>212</u>	<u>71</u>	<u>32</u>
TOTAL OPERATING EXPENSES		<u>2,299</u>		<u>0</u>	<u>2,299</u>		<u>502</u>	<u>169</u>	<u>75</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	2		0	2		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>2</u>		<u>0</u>	<u>2</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	349		0	349	O/SC_DEMAND	0	0	2	0
Special Services	722	3		0	3	O/SC_DEMAND	0	0	0	0
Insurance	723	35		0	35	O/SC_DEMAND	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	148		0	148	O/SC_DEMAND	0	0	1	0
Other Admin & General Expenses	728	8		0	8	O/SC_DEMAND	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>543</u>		<u>0</u>	<u>543</u>		<u>1</u>	<u>0</u>	<u>2</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,328		0	1,328		1	0	6	0
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>1</u>	<u>0</u>	<u>4</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>2,299</u>		<u>0</u>	<u>2,299</u>		<u>2</u>	<u>0</u>	<u>10</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	2		0	2		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>2</u>		<u>0</u>	<u>2</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	349		0	349	O/SC_DEMAND	0	0	171	0	0
Special Services	722	3		0	3	O/SC_DEMAND	0	0	2	0	0
Insurance	723	35		0	35	O/SC_DEMAND	0	0	17	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	148		0	148	O/SC_DEMAND	0	0	73	0	0
Other Admin & General Expenses	728	8		0	8	O/SC_DEMAND	0	0	4	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>543</u>		<u>0</u>	<u>543</u>		<u>0</u>	<u>0</u>	<u>266</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,328		0	1,328		0	0	649	0	0
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>0</u>	<u>476</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>2,299</u>		<u>0</u>	<u>2,299</u>		<u>0</u>	<u>0</u>	<u>1,124</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	2		0	2		0	0	0	0	0	2
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>2</u>		<u>0</u>	<u>2</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	349		0	349	O/SC_DEMAND	0	52	0	0	0	11
Special Services	722	3		0	3	O/SC_DEMAND	0	1	0	0	0	0
Insurance	723	35		0	35	O/SC_DEMAND	0	5	0	0	0	1
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	148		0	148	O/SC_DEMAND	0	22	0	0	0	5
Other Admin & General Expenses	728	8		0	8	O/SC_DEMAND	0	1	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>543</u>		<u>0</u>	<u>543</u>		<u>0</u>	<u>81</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,328		0	1,328		0	198	0	0	0	44
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30</u>
TOTAL OPERATING EXPENSES		<u>2,299</u>		<u>0</u>	<u>2,299</u>		<u>0</u>	<u>342</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	2		0	2		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>2</u>		<u>0</u>	<u>2</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	349		0	349	O/SC_DEMAND	0	0	0	0	0
Special Services	722	3		0	3	O/SC_DEMAND	0	0	0	0	0
Insurance	723	35		0	35	O/SC_DEMAND	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	148		0	148	O/SC_DEMAND	0	0	0	0	0
Other Admin & General Expenses	728	8		0	8	O/SC_DEMAND	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>543</u>		<u>0</u>	<u>543</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,328		0	1,328		0	0	0	0	0
TOTAL COST OF GAS		<u>972</u>		<u>0</u>	<u>972</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>2,299</u>		<u>0</u>	<u>2,299</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains- Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0	C1	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	0
Furniture and Equipment	483	90		0	90	C1	0	0	0
Transportation Equipment	484	34		0	34	C1	0	0	0
Construction Equipment	485/6	39		0	39	C1	0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>200</u>		<u>0</u>	<u>200</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>200</u>		<u>0</u>	<u>200</u>		<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0	C1	0	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	0	0
Furniture and Equipment	483	90		0	90	C1	0	0	0	0
Transportation Equipment	484	34		0	34	C1	0	0	0	0
Construction Equipment	485/6	39		0	39	C1	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>200</u>		<u>0</u>	<u>200</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE		<u>200</u>		<u>0</u>	<u>200</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0	C1	0	0	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	0	0	0
Furniture and Equipment	483	90		0	90	C1	0	0	0	0	0
Transportation Equipment	484	34		0	34	C1	0	0	0	0	0
Construction Equipment	485/6	39		0	39	C1	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		200		0	200		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		200		0	200		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0	C1	0	0	0	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	36	0	0	0
Furniture and Equipment	483	90		0	90	C1	0	0	90	0	0	0
Transportation Equipment	484	34		0	34	C1	0	0	34	0	0	0
Construction Equipment	485/6	39		0	39	C1	0	0	39	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		200		0	200		0	0	200	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		200		0	200		0	0	200	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains- Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0	C1	0	0	0	0	0
Structures & Improvements	482	36		0	36	C1	0	0	0	0	0
Furniture and Equipment	483	90		0	90	C1	0	0	0	0	0
Transportation Equipment	484	34		0	34	C1	0	0	0	0	0
Construction Equipment	485/6	39		0	39	C1	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		200		0	200		0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE											
		200		0	200		0	0	0	0	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains	475.1	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	0		0	0		0	0	0
Mains - Grid	475.1	0		0	0		0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	0		0	0		0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0
Furniture and Equipment	483	56		0	56	C1	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0
Construction Equipment	485/6	15		0	15	C1	0	0	0
Communication Equipment	488	0		0	0		0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>91</u>		<u>0</u>	<u>91</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>91</u>		<u>0</u>	<u>91</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains	475.1	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	0		0	0		0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0	0
Furniture and Equipment	483	56		0	56	C1	0	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0	0
Construction Equipment	485/6	15		0	15	C1	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>91</u>		<u>0</u>	<u>91</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u>91</u>		<u>0</u>	<u>91</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0	0	0
Furniture and Equipment	483	56		0	56	C1	0	0	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0	0	0
Construction Equipment	485/6	15		0	15	C1	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		91		0	91		0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		91		0	91		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	0		0	0		0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	10	0	0	0
Furniture and Equipment	483	56		0	56	C1	0	0	56	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	11	0	0	0
Construction Equipment	485/6	15		0	15	C1	0	0	15	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		91		0	91		0	0	91	0	0	0
TOTAL ACCUMULATED DEPRECIATION												
		91		0	91		0	0	91	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains	475.1	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	0		0	0		0	0	0	0	0
Mains - Grid	475.1	0		0	0		0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	0		0	0		0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	0		0	0		0	0	0	0	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	10		0	10	C1	0	0	0	0	0
Furniture and Equipment	483	56		0	56	C1	0	0	0	0	0
Transportation Equipment	484	11		0	11	C1	0	0	0	0	0
Construction Equipment	485/6	15		0	15	C1	0	0	0	0	0
Communication Equipment	488	0		0	0		0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		91		0	91		0	0	0	0	0
TOTAL ACCUMULATED DEPRECIATION											
		91		0	91		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
III. WORKING CAPITAL									
O&M Working Capital		22		0	22	C1	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0
Customer Deposits		0		0	0		0	0	0
Other		0		0	0		0	0	0
Subtotal		<u>22</u>		<u>0</u>	<u>22</u>		<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE									
		<u>129</u>		<u>0</u>	<u>129</u>		<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		10		0	10		0	0	0
Income Taxes		1		0	1	C1	0	0	0
Capital Taxes		0		0	0		0	0	0
Property Tax		<u>3</u>		<u>0</u>	<u>3</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		<u>15</u>		<u>0</u>	<u>15</u>		<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(0)</u>		<u>0</u>	<u>(0)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0
Intangible Plant		0					0	0	0
General Plant		<u>27</u>		<u>0</u>	<u>27</u>		<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		<u>27</u>		<u>0</u>	<u>27</u>		<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		22		0	22	C1	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0
Customer Deposits		0		0	0		0	0	0	0
Other		0		0	0		0	0	0	0
Subtotal		<u>22</u>		<u>0</u>	<u>22</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE										
		<u>129</u>		<u>0</u>	<u>129</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10		0	0	0	0
Income Taxes		1		0	1	C1	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		3		0	3	C1	0	0	0	0
Subtotal		<u>15</u>		<u>0</u>	<u>15</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(0)</u>		<u>0</u>	<u>(0)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0
Intangible Plant		0					0	0	0	0
General Plant		27					0	0	0	0
Subtotal		<u>27</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		22		0	22	C1	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>22</u>		<u>0</u>	<u>22</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		(2)		0	(2)	C1	0	0	0	0	0
TOTAL RATE BASE		<u>129</u>		<u>0</u>	<u>129</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10		0	0	0	0	0
Income Taxes		1		0	1	C1	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		3		0	3	C1	0	0	0	0	0
Subtotal		<u>15</u>		<u>0</u>	<u>15</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(0)</u>		<u>0</u>	<u>(0)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		27					0	0	0	0	0
Subtotal		<u>27</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		22		0	22	C1	0	0	22	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>22</u>		<u>0</u>	<u>22</u>		<u>0</u>	<u>0</u>	<u>22</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	C1	<u>0</u>	<u>0</u>	<u>(2)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>129</u>		<u>0</u>	<u>129</u>		<u>0</u>	<u>0</u>	<u>129</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10		0	0	10	0	0	0
Income Taxes		1		0	1	C1	0	0	1	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		3		0	3	C1	0	0	3	0	0	0
Subtotal		<u>15</u>		<u>0</u>	<u>15</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(0)</u>		<u>0</u>	<u>(0)</u>	C1	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0		0	0		0	0	0	0	0	0
Local Storage Plant		0		0	0		0	0	0	0	0	0
Underground Storage Plant		0		0	0		0	0	0	0	0	0
Transmission Plant		0		0	0		0	0	0	0	0	0
Distribution Plant (Southern Ontario)		0		0	0		0	0	0	0	0	0
Distribution Plant (Northern Ontario)		0		0	0		0	0	0	0	0	0
Intangible Plant		0		0	0		0	0	0	0	0	0
General Plant		27		0	27		0	0	27	0	0	0
Subtotal		<u>27</u>		<u>0</u>	<u>27</u>		<u>0</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		22		0	22	C1	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		0		0	0		0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		0		0	0		0	0	0	0	0
Customer Deposits		0		0	0		0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>22</u>		<u>0</u>	<u>22</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(2)</u>		<u>0</u>	<u>(2)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>129</u>		<u>0</u>	<u>129</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		10		0	10		0	0	0	0	0
Income Taxes		1		0	1	C1	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		3		0	3	C1	0	0	0	0	0
Subtotal		<u>15</u>		<u>0</u>	<u>15</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(0)</u>		<u>0</u>	<u>(0)</u>	C1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		0					0	0	0	0	0
Distribution Plant (Northern Ontario)		0					0	0	0	0	0
Intangible Plant		0					0	0	0	0	0
General Plant		27					0	0	0	0	0
Subtotal		<u>27</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		720	M16/C1FUEL	396	325	S_W_INFRFUELVOL	71	21	6
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	172		0	172	C1	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>892</u>		<u>396</u>	<u>496</u>		<u>71</u>	<u>21</u>	<u>6</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		720	M16/C1FUEL	396	325	S_W_INFRFUELVOL	1	20	2	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	172		0	172	C1	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>892</u>		<u>396</u>	<u>496</u>		<u>1</u>	<u>20</u>	<u>2</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		720	M16/C1FUEL	396	325	S_W_INFRFUELVOL	0	0	196	9	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	172		0	172	C1	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>892</u>		<u>396</u>	<u>496</u>		<u>0</u>	<u>0</u>	<u>196</u>	<u>9</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		720	M16/C1FUEL	396	325	S_W_INFRFUELVOL	0	109	224	0	0	62
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	172		0	172	C1	0	0	172	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>892</u>		<u>396</u>	<u>496</u>		<u>0</u>	<u>109</u>	<u>396</u>	<u>0</u>	<u>0</u>	<u>62</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		720	M16/C1FUEL	396	325	S_W_INFRFUELVOL	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	172		0	172	C1	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>892</u>		<u>396</u>	<u>496</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Ojibway/St. Clair Commodity
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	0		0	0		0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	0		0	0		0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	72		0	72	C1	0	0	0
Other	688	1		0	1	C1	0	0	0
Scada	684	21		0	21	C1	0	0	0
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>94</u>		<u>0</u>	<u>94</u>		<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	0		0	0		0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	72		0	72	C1	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0
Scada	684	21		0	21	C1	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		94		0	94		0	0	0	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		0		0	0		0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	72		0	72	C1	0	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0	0
Scada	684	21		0	21	C1	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>94</u>		<u>0</u>	<u>94</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	72		0	72	C1	0	0	72	0	0	0
Other	688	1		0	1	C1	0	0	1	0	0	0
Scada	684	21		0	21	C1	0	0	21	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		<u>94</u>		<u>0</u>	<u>94</u>		<u>0</u>	<u>0</u>	<u>94</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	0		0	0		0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	0		0	0		0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	72		0	72	C1	0	0	0	0	0
Other	688	1		0	1	C1	0	0	0	0	0
Scada	684	21		0	21	C1	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		94		0	94		0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	118		0	118	C1	0	0	0
Special Services	722	1		0	1	C1	0	0	0
Insurance	723	12		0	12	C1	0	0	0
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	50		0	50	C1	0	0	0
Other Admin & General Expenses	728	3		0	3	C1	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,170		396	774		71	21	6
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>1,170</u>		<u>396</u>	<u>774</u>		<u>71</u>	<u>21</u>	<u>6</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	118		0	118	C1	0	0	0	0
Special Services	722	1		0	1	C1	0	0	0	0
Insurance	723	12		0	12	C1	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	50		0	50	C1	0	0	0	0
Other Admin & General Expenses	728	3		0	3	C1	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,170		396	774		1	20	2	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>1,170</u>		<u>396</u>	<u>774</u>		<u>1</u>	<u>20</u>	<u>2</u>	<u>0</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	118		0	118	C1	0	0	0	0	0
Special Services	722	1		0	1	C1	0	0	0	0	0
Insurance	723	12		0	12	C1	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	50		0	50	C1	0	0	0	0	0
Other Admin & General Expenses	728	3		0	3	C1	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,170		396	774		0	0	196	9	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>1,170</u>		<u>396</u>	<u>774</u>		<u>0</u>	<u>0</u>	<u>196</u>	<u>9</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	118		0	118	C1	0	0	118	0	0	0
Special Services	722	1		0	1	C1	0	0	1	0	0	0
Insurance	723	12		0	12	C1	0	0	12	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	50		0	50	C1	0	0	50	0	0	0
Other Admin & General Expenses	728	3		0	3	C1	0	0	3	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>0</u>	<u>183</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,170		396	774		0	109	674	0	0	62
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>1,170</u>		<u>396</u>	<u>774</u>		<u>0</u>	<u>109</u>	<u>674</u>	<u>0</u>	<u>0</u>	<u>62</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Ojibway/St. Clair Commodity
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	118		0	118	C1	0	0	0	0	0
Special Services	722	1		0	1	C1	0	0	0	0	0
Insurance	723	12		0	12	C1	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	50		0	50	C1	0	0	0	0	0
Other Admin & General Expenses	728	3		0	3	C1	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>183</u>		<u>0</u>	<u>183</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		1,170		396	774		0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>1,170</u>		<u>396</u>	<u>774</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
I. GROSS PLANT IN SERVICE									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	5,139		0	5,139	DISTDEMAND	2,992	1,007	284
Land Rights	471	4,980		0	4,980	DISTDEMAND	2,899	975	275
Mains	475.1	625,610		0	625,610	DISTDEMAND	364,233	122,539	34,595
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DISTDEMAND	25,305	8,513	2,403
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	86,883		0	86,883	DISTDEMAND	50,584	17,018	4,804
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>766,075</u>		<u>0</u>	<u>766,075</u>		<u>446,013</u>	<u>150,052</u>	<u>42,362</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. GROSS PLANT IN SERVICE										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	5,139		0	5,139	DISTDEMAND	5	391	61	0
Land Rights	471	4,980		0	4,980	DISTDEMAND	5	379	59	0
Mains	475.1	625,610		0	625,610	DISTDEMAND	643	47,626	7,422	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DISTDEMAND	45	3,309	516	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	86,883		0	86,883	DISTDEMAND	89	6,614	1,031	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>766,075</u>		<u>0</u>	<u>766,075</u>		<u>787</u>	<u>58,320</u>	<u>9,088</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	5,139		0	5,139	DISTDEMAND	0	0	300	98	0
Land Rights	471	4,980		0	4,980	DISTDEMAND	0	0	291	95	0
Mains	475.1	625,610		0	625,610	DISTDEMAND	0	0	36,572	11,980	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DISTDEMAND	0	0	2,541	832	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	86,883		0	86,883	DISTDEMAND	0	0	5,079	1,664	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		766,075		0	766,075		0	0	44,783	14,670	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. GROSS PLANT IN SERVICE												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)												
Land	470	5,139		0	5,139	DISTDEMAND	0	0	0	0	0	0
Land Rights	471	4,980		0	4,980	DISTDEMAND	0	0	0	0	0	0
Mains	475.1	625,610		0	625,610	DISTDEMAND	0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DISTDEMAND	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	86,883		0	86,883	DISTDEMAND	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		766,075		0	766,075		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. GROSS PLANT IN SERVICE											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	5,139		0	5,139	DISTDEMAND	0	0	0	0	0
Land Rights	471	4,980		0	4,980	DISTDEMAND	0	0	0	0	0
Mains	475.1	625,610		0	625,610	DISTDEMAND	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	43,463		0	43,463	DISTDEMAND	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	86,883		0	86,883	DISTDEMAND	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		766,075		0	766,075		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	3,186		0	3,186	N_DEMMMRCOM	0	0	0
Land Rights	471	7,344		0	7,344	N_DEMMMRCOM	0	0	0
Mains- Grid	475.1	225,609		0	225,609	PK&AVG-XLGIND	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	0	0	0
Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	PK&AVG-XSOLE	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	M&R-SOLE	0	0	0
Structures & Improvements	472	49,617		0	49,617	N_DEMMMRCOM	0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	16,493		0	16,493	DDPKINT	0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>625,877</u>		<u>0</u>	<u>625,877</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	3,463		0	3,463	DISTDEMPT	1,109	373	105
H. GENERAL PLANT									
Land	480	133		0	133	DISTDEMPT	43	14	4
Structures & Improvements	482	9,551		0	9,551	DISTDEMPT	3,060	1,030	291
Furniture and Equipment	483	24,069		0	24,069	DISTDEMPT	7,712	2,595	733
Transportation Equipment	484	9,142		0	9,142	DISTDEMPT	2,929	985	278
Construction Equipment	485/6	10,425		0	10,425	DISTDEMPT	3,340	1,124	317
Communication Equipment	488	3,324		0	3,324	DISTDEMPT	1,065	358	101
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>56,644</u>		<u>0</u>	<u>56,644</u>		<u>18,150</u>	<u>6,106</u>	<u>1,724</u>
TOTAL GROSS PLANT IN SERVICE		<u>1,452,059</u>		<u>0</u>	<u>1,452,059</u>		<u>465,272</u>	<u>156,532</u>	<u>44,192</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	3,186		0	3,186	N_DEMMMRCOM	0	0	0	0
Land Rights	471	7,344		0	7,344	N_DEMMMRCOM	0	0	0	0
Mains- Grid	475.1	225,609		0	225,609	PK&AVG-XLGIND	0	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	0	0	0	0
Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	PK&AVG-XSOLE	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	M&R-SOLE	0	0	0	0
Structures & Improvements	472	49,617		0	49,617	N_DEMMMRCOM	0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	16,493		0	16,493	DDPKINT	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>625,877</u>		<u>0</u>	<u>625,877</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>3,463</u>		<u>0</u>	<u>3,463</u>	DISTDEMPT	<u>2</u>	<u>145</u>	<u>23</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	133		0	133	DISTDEMPT	0	6	1	0
Structures & Improvements	482	9,551		0	9,551	DISTDEMPT	5	400	62	0
Furniture and Equipment	483	24,069		0	24,069	DISTDEMPT	14	1,008	157	0
Transportation Equipment	484	9,142		0	9,142	DISTDEMPT	5	383	60	0
Construction Equipment	485/6	10,425		0	10,425	DISTDEMPT	6	437	68	0
Communication Equipment	488	3,324		0	3,324	DISTDEMPT	2	139	22	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>56,644</u>		<u>0</u>	<u>56,644</u>		<u>32</u>	<u>2,373</u>	<u>370</u>	<u>0</u>
TOTAL GROSS PLANT IN SERVICE										
		<u>1,452,059</u>		<u>0</u>	<u>1,452,059</u>		<u>821</u>	<u>60,838</u>	<u>9,481</u>	<u>0</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	3,186		0	3,186	N_DEMMMR	0	0	0	0	0
Land Rights	471	7,344		0	7,344	N_DEMMMR	0	0	0	0	0
Mains- Grid	475.1	225,609		0	225,609	PK&AVG-XLGIND	0	0	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	0	0	0	0	0
Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	PK&AVG-XSOLE	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	M&R-SOLE	0	0	0	0	0
Structures & Improvements	472	49,617		0	49,617	N_DEMMMR	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	16,493		0	16,493	DDPKINT	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		625,877		0	625,877		0	0	0	0	0
G. INTANGIBLE PLANT	401/402	3,463		0	3,463	DISTDEMP	0	0	111	36	0
H. GENERAL PLANT											
Land	480	133		0	133	DISTDEMP	0	0	4	1	0
Structures & Improvements	482	9,551		0	9,551	DISTDEMP	0	0	307	101	0
Furniture and Equipment	483	24,069		0	24,069	DISTDEMP	0	0	774	254	0
Transportation Equipment	484	9,142		0	9,142	DISTDEMP	0	0	294	96	0
Construction Equipment	485/6	10,425		0	10,425	DISTDEMP	0	0	335	110	0
Communication Equipment	488	3,324		0	3,324	DISTDEMP	0	0	107	35	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		56,644		0	56,644		0	0	1,822	597	0
TOTAL GROSS PLANT IN SERVICE		1,452,059		0	1,452,059		0	0	46,717	15,303	0
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	3,186		0	3,186	N_DEMMMR	0	0	0	0	0	0
Land Rights	471	7,344		0	7,344	N_DEMMMR	0	0	0	0	0	0
Mains- Grid	475.1	225,609		0	225,609	PK&AVG-XL	0	0	0	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XS	0	0	0	0	0	0
Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	PK&AVG-XS	0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	M&R-SOLE	0	0	0	0	0	0
Structures & Improvements	472	49,617		0	49,617	N_DEMMMR	0	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0	0
Regulators	474.1	16,493		0	16,493	DDPKINT	0	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		625,877		0	625,877		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	3,463		0	3,463	DISTDEMP	0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	133		0	133	DISTDEMP	0	0	0	0	0	0
Structures & Improvements	482	9,551		0	9,551	DISTDEMP	0	0	0	0	0	0
Furniture and Equipment	483	24,069		0	24,069	DISTDEMP	0	0	0	0	0	0
Transportation Equipment	484	9,142		0	9,142	DISTDEMP	0	0	0	0	0	0
Construction Equipment	485/6	10,425		0	10,425	DISTDEMP	0	0	0	0	0	0
Communication Equipment	488	3,324		0	3,324	DISTDEMP	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		56,644		0	56,644		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		1,452,059		0	1,452,059		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	3,186		0	3,186	N_DEMMMRCOM	1,530	500	533	484	139
Land Rights	471	7,344		0	7,344	N_DEMMMRCOM	3,526	1,152	1,229	1,116	321
Mains- Grid	475.1	225,609		0	225,609	PK&AVG-XLGIND	169,719	55,890	0	0	0
Mains- Joint	475.2	164,912		0	164,912	PK&AVG-XSOLE	61,477	19,780	34,287	41,729	7,639
Mains- Sole	475.3	45,027		0	45,027	MAINS-SOLE	0	0	25,475	10,816	8,736
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	87,218		0	87,218	PK&AVG-XSOLE	32,514	10,461	18,134	22,070	4,040
Measuring and Regulating Eq. - Sole	477.2	26,471		0	26,471	M&R-SOLE	0	0	13,995	8,858	3,618
Structures & Improvements	472	49,617		0	49,617	N_DEMMMRCOM	23,823	7,781	8,301	7,541	2,171
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	16,493		0	16,493	DDPKINT	6,605	1,929	3,171	3,914	874
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		625,877		0	625,877		299,194	97,492	105,124	96,528	27,538
G. INTANGIBLE PLANT											
	401/402	3,463		0	3,463	DISTDEMP	744	243	261	240	69
H. GENERAL PLANT											
Land	480	133		0	133	DISTDEMP	29	9	10	9	3
Structures & Improvements	482	9,551		0	9,551	DISTDEMP	2,053	669	721	662	189
Furniture and Equipment	483	24,069		0	24,069	DISTDEMP	5,174	1,686	1,818	1,669	476
Transportation Equipment	484	9,142		0	9,142	DISTDEMP	1,965	640	690	634	181
Construction Equipment	485/6	10,425		0	10,425	DISTDEMP	2,241	730	787	723	206
Communication Equipment	488	3,324		0	3,324	DISTDEMP	714	233	251	231	66
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		56,644		0	56,644		12,175	3,967	4,278	3,928	1,121
TOTAL GROSS PLANT IN SERVICE		1,452,059		0	1,452,059		312,114	101,702	109,664	100,696	28,727
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	944		0	944	DISTDEMAND	550	185	52
Mains	475.1	309,369		0	309,369	DISTDEMAND	180,116	60,597	17,108
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DISTDEMAND	8,619	2,900	819
Structures & Improvements	472	25,823		0	25,823	DISTDEMAND	15,034	5,058	1,428
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	0		0	0		0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>350,941</u>		<u>0</u>	<u>350,941</u>		<u>204,319</u>	<u>68,739</u>	<u>19,406</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	2,396		0	2,396	N_DEMMMR	0	0	0
Mains - Grid	475.1	122,081		0	122,081	PK&AVG-XLGIND	0	0	0
Mains- Joint	475.2	89,069		0	89,069	PK&AVG-XSOLE	0	0	0
Mains- Sole	475.3	24,319		0	24,319	MAINS-SOLE	0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	PK&AVG-XSOLE	0	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	M&R-SOLE	0	0	0
Structures & Improvements	472	13,589		0	13,589	N_DEMMMR	0	0	0
Services	473	0		0	0		0	0	0
Meters	478	0		0	0		0	0	0
Regulators	474.1	9,770		0	9,770	DDPKINT	0	0	0
Customer Stations	474.2	0		0	0		0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>307,016</u>		<u>0</u>	<u>307,016</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT									
	401/402	<u>2,793</u>		<u>0</u>	<u>2,793</u>	DISTDEMP	<u>895</u>	<u>301</u>	<u>85</u>
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	2,661		0	2,661	DISTDEMP	853	287	81
Furniture and Equipment	483	14,841		0	14,841	DISTDEMP	4,755	1,600	452
Transportation Equipment	484	3,008		0	3,008	DISTDEMP	964	324	92
Construction Equipment	485/6	3,876		0	3,876	DISTDEMP	1,242	418	118
Communication Equipment	488	1,697		0	1,697	DISTDEMP	544	183	52
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>26,083</u>		<u>0</u>	<u>26,083</u>		<u>8,358</u>	<u>2,812</u>	<u>794</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>686,833</u></u>		<u><u>0</u></u>	<u><u>686,833</u></u>		<u><u>213,572</u></u>	<u><u>71,852</u></u>	<u><u>20,285</u></u>

UNION GAS LIMITED
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Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	944		0	944	DISTDEMAND	1	72	11	0
Mains	475.1	309,369		0	309,369	DISTDEMAND	318	23,552	3,670	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DISTDEMAND	15	1,127	176	0
Structures & Improvements	472	25,823		0	25,823	DISTDEMAND	27	1,966	306	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>350,941</u>		<u>0</u>	<u>350,941</u>		<u>361</u>	<u>26,716</u>	<u>4,163</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	2,396		0	2,396	N_DEMMMR	0	0	0	0
Mains - Grid	475.1	122,081		0	122,081	PK&AVG-XLGIND	0	0	0	0
Mains- Joint	475.2	89,069		0	89,069	PK&AVG-XSOLE	0	0	0	0
Mains- Sole	475.3	24,319		0	24,319	MAINS-SOLE	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	PK&AVG-XSOLE	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	M&R-SOLE	0	0	0	0
Structures & Improvements	472	13,589		0	13,589	N_DEMMMR	0	0	0	0
Services	473	0		0	0		0	0	0	0
Meters	478	0		0	0		0	0	0	0
Regulators	474.1	9,770		0	9,770	DDPKINT	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>307,016</u>		<u>0</u>	<u>307,016</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>2,793</u>		<u>0</u>	<u>2,793</u>	DISTDEMP	<u>2</u>	<u>117</u>	<u>18</u>	<u>0</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	2,661		0	2,661	DISTDEMP	2	111	17	0
Furniture and Equipment	483	14,841		0	14,841	DISTDEMP	8	622	97	0
Transportation Equipment	484	3,008		0	3,008	DISTDEMP	2	126	20	0
Construction Equipment	485/6	3,876		0	3,876	DISTDEMP	2	162	25	0
Communication Equipment	488	1,697		0	1,697	DISTDEMP	1	71	11	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>26,083</u>		<u>0</u>	<u>26,083</u>		<u>15</u>	<u>1,093</u>	<u>170</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>686,833</u></u>		<u><u>0</u></u>	<u><u>686,833</u></u>		<u><u>377</u></u>	<u><u>27,926</u></u>	<u><u>4,352</u></u>	<u><u>0</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	944		0	944	DISTDEMAND	0	0	55	18	0
Mains	475.1	309,369		0	309,369	DISTDEMAND	0	0	18,085	5,924	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DISTDEMAND	0	0	865	283	0
Structures & Improvements	472	25,823		0	25,823	DISTDEMAND	0	0	1,510	494	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		350,941		0	350,941		0	0	20,515	6,720	0
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	2,396		0	2,396	N_DEMMMR	0	0	0	0	0
Mains - Grid	475.1	122,081		0	122,081	PK&AVG-XLGIND	0	0	0	0	0
Mains- Joint	475.2	89,069		0	89,069	PK&AVG-XSOLE	0	0	0	0	0
Mains- Sole	475.3	24,319		0	24,319	MAINS-SOLE	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	PK&AVG-XSOLE	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	M&R-SOLE	0	0	0	0	0
Structures & Improvements	472	13,589		0	13,589	N_DEMMMR	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	9,770		0	9,770	DDPKINT	0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		307,016		0	307,016		0	0	0	0	0
G. INTANGIBLE PLANT											
	401/402	2,793		0	2,793	DISTDEMP	0	0	90	29	0
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	2,661		0	2,661	DISTDEMP	0	0	86	28	0
Furniture and Equipment	483	14,841		0	14,841	DISTDEMP	0	0	477	156	0
Transportation Equipment	484	3,008		0	3,008	DISTDEMP	0	0	97	32	0
Construction Equipment	485/6	3,876		0	3,876	DISTDEMP	0	0	125	41	0
Communication Equipment	488	1,697		0	1,697	DISTDEMP	0	0	55	18	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		26,083		0	26,083		0	0	839	275	0
TOTAL ACCUMULATED DEPRECIATION											
		686,833		0	686,833		0	0	21,444	7,025	0

(\$000's)

TOTAL ACCUMULATED DEPRECIATION

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	944		0	944	DISTDEMAND	0	0	0	0	0
Mains	475.1	309,369		0	309,369	DISTDEMAND	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	14,804		0	14,804	DISTDEMAND	0	0	0	0	0
Structures & Improvements	472	25,823		0	25,823	DISTDEMAND	0	0	0	0	0
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	0		0	0		0	0	0	0	0
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>350,941</u>		<u>0</u>	<u>350,941</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	2,396		0	2,396	N_DEMMMR	1,150	376	401	364	105
Mains - Grid	475.1	122,081		0	122,081	PK&AVG-XLGIND	91,838	30,243	0	0	0
Mains- Joint	475.2	89,069		0	89,069	PK&AVG-XSOLE	33,204	10,683	18,518	22,538	4,126
Mains- Sole	475.3	24,319		0	24,319	MAINS-SOLE	0	0	13,759	5,842	4,718
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	35,130		0	35,130	PK&AVG-XSOLE	13,096	4,214	7,304	8,889	1,627
Measuring and Regulating Eq. - Sole	477.2	10,662		0	10,662	M&R-SOLE	0	0	5,637	3,568	1,457
Structures & Improvements	472	13,589		0	13,589	N_DEMMMR	6,525	2,131	2,273	2,065	595
Services	473	0		0	0		0	0	0	0	0
Meters	478	0		0	0		0	0	0	0	0
Regulators	474.1	9,770		0	9,770	DDPKINT	3,913	1,143	1,878	2,318	518
Customer Stations	474.2	0		0	0		0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>307,016</u>		<u>0</u>	<u>307,016</u>		<u>149,726</u>	<u>48,789</u>	<u>49,771</u>	<u>45,585</u>	<u>13,145</u>
G. INTANGIBLE PLANT											
	401/402	<u>2,793</u>		<u>0</u>	<u>2,793</u>	DISTDEMP	<u>600</u>	<u>196</u>	<u>211</u>	<u>194</u>	<u>55</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	2,661		0	2,661	DISTDEMP	572	186	201	185	53
Furniture and Equipment	483	14,841		0	14,841	DISTDEMP	3,190	1,039	1,121	1,029	294
Transportation Equipment	484	3,008		0	3,008	DISTDEMP	647	211	227	209	60
Construction Equipment	485/6	3,876		0	3,876	DISTDEMP	833	272	293	269	77
Communication Equipment	488	1,697		0	1,697	DISTDEMP	365	119	128	118	34
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>26,083</u>		<u>0</u>	<u>26,083</u>		<u>5,606</u>	<u>1,827</u>	<u>1,970</u>	<u>1,809</u>	<u>516</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>686,833</u></u>		<u><u>0</u></u>	<u><u>686,833</u></u>		<u><u>155,933</u></u>	<u><u>50,812</u></u>	<u><u>51,952</u></u>	<u><u>47,587</u></u>	<u><u>13,717</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
III. WORKING CAPITAL									
O&M Working Capital		3,949		0	3,949	DISTO&MEXP-1	1,454	435	145
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		1,374	N_LINEPACK	657	717	DISTDEMAND	418	140	40
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment		6,317		0	6,317	DISTDEMAND	3,678	1,237	349
ABC Receivable/Payables		0		0	0		0	0	0
Prepaid and Deferred Expense		1,057		0	1,057	DISTDEMAND	615	207	58
Customer Deposits		(16,862)		0	(16,862)	DISTDEMAND	(9,817)	(3,303)	(932)
Other		0		0	0		0	0	0
Subtotal		<u>(4,165)</u>		<u>657</u>	<u>(4,822)</u>		<u>(3,652)</u>	<u>(1,283)</u>	<u>(340)</u>
IV. ACCUMULATED DEFERRED TAXES									
		<u>(7,100)</u>		<u>0</u>	<u>(7,100)</u>	DISTDEMAND	<u>(4,133)</u>	<u>(1,391)</u>	<u>(393)</u>
TOTAL RATE BASE									
		<u>753,962</u>		<u>657</u>	<u>753,305</u>		<u>243,915</u>	<u>82,006</u>	<u>23,174</u>
V. RETURN AND TAXES									
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%
Return on Rate Base		58,811		0	58,811		19,026	6,397	1,808
Income Taxes		8,010		0	8,010	DISTBASE-1	2,591	871	246
Capital Taxes		0		0	0		0	0	0
Property Tax		18,723		0	18,723	DISTPROTAX-1	7,153	2,406	679
Subtotal		<u>85,545</u>		<u>0</u>	<u>85,545</u>		<u>28,770</u>	<u>9,674</u>	<u>2,733</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN									
		<u>(1,545)</u>		<u>0</u>	<u>(1,545)</u>	DISTDEMAND	<u>(900)</u>	<u>(303)</u>	<u>(85)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant		0					0	0	0
Local Storage Plant		0					0	0	0
Underground Storage Plant		0					0	0	0
Transmission Plant		0					0	0	0
Distribution Plant (Southern Ontario)		19,829					11,544	3,884	1,096
Distribution Plant (Northern Ontario)		18,757					0	0	0
Intangible Plant		83					27	9	3
General Plant		7,507					2,405	809	228
Subtotal		<u>46,176</u>					<u>13,976</u>	<u>4,702</u>	<u>1,327</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity		0		0	0		0	0	0
Load Balancing		0		0	0		0	0	0
Other Supplies - UFG		0		0	0		0	0	0
FT Transportation Demand		0		0	0		0	0	0
FT Transportation Commodity		0		0	0		0	0	0
FT Transportation Fuel		0		0	0		0	0	0
Other Transportation		0		0	0		0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0
Winter Peaking Service		0		0	0		0	0	0
Diversions		0		0	0		0	0	0
3rd Party Storage and STS		0		0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		3,949		0	3,949	DISTO&MEXP-1	4	170	51	1
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		1,374	N_LINEPACK	657	717	DISTDEMAND	1	55	9	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		6,317		0	6,317	DISTDEMAND	6	481	75	0
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		1,057		0	1,057	DISTDEMAND	1	80	13	0
Customer Deposits		(16,862)		0	(16,862)	DISTDEMAND	(17)	(1,284)	(200)	0
Other		0		0	0		0	0	0	0
Subtotal		<u>(4,165)</u>		<u>657</u>	<u>(4,822)</u>		<u>(5)</u>	<u>(497)</u>	<u>(53)</u>	<u>1</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(7,100)</u>		<u>0</u>	<u>(7,100)</u>	DISTDEMAND	<u>(7)</u>	<u>(540)</u>	<u>(84)</u>	<u>0</u>
TOTAL RATE BASE										
		<u>753,962</u>		<u>657</u>	<u>753,305</u>		<u>432</u>	<u>31,874</u>	<u>4,992</u>	<u>1</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		58,811		0	58,811		34	2,486	389	0
Income Taxes		8,010		0	8,010	DISTBASE-1	5	339	53	0
Capital Taxes		0		0	0		0	0	0	0
Property Tax		18,723		0	18,723	DISTPROTAX-1	13	935	146	0
Subtotal		<u>85,545</u>		<u>0</u>	<u>85,545</u>		<u>51</u>	<u>3,760</u>	<u>588</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(1,545)</u>		<u>0</u>	<u>(1,545)</u>	DISTDEMAND	<u>(2)</u>	<u>(118)</u>	<u>(18)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		19,829					20	1,510	235	0
Distribution Plant (Northern Ontario)		18,757					0	0	0	0
Intangible Plant		83					0	3	1	0
General Plant		7,507					4	315	49	0
Subtotal		<u>46,176</u>					<u>25</u>	<u>1,828</u>	<u>285</u>	<u>0</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0		0	0		0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		3,949		0	3,949	DISTO&MEXP-1	0	0	255	29	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		1,374	N_LINEPACK	657	717	DISTDEMAND	0	0	42	14	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		6,317		0	6,317	DISTDEMAND	0	0	369	121	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,057		0	1,057	DISTDEMAND	0	0	62	20	0
Customer Deposits		(16,862)		0	(16,862)	DISTDEMAND	0	0	(986)	(323)	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(4,165)</u>		<u>657</u>	<u>(4,822)</u>		<u>0</u>	<u>0</u>	<u>(258)</u>	<u>(139)</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,100)</u>		<u>0</u>	<u>(7,100)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>(415)</u>	<u>(136)</u>	<u>0</u>
TOTAL RATE BASE											
		<u>753,962</u>		<u>657</u>	<u>753,305</u>		<u>0</u>	<u>0</u>	<u>24,600</u>	<u>8,003</u>	<u>0</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		58,811		0	58,811		0	0	1,919	624	0
Income Taxes		8,010		0	8,010	DISTBASE-1	0	0	261	85	0
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		18,723		0	18,723	DISTPROTAX-1	0	0	718	235	0
Subtotal		<u>85,545</u>		<u>0</u>	<u>85,545</u>		<u>0</u>	<u>0</u>	<u>2,898</u>	<u>945</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,545)</u>		<u>0</u>	<u>(1,545)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>(90)</u>	<u>(30)</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		19,829					0	0	1,159	380	0
Distribution Plant (Northern Ontario)		18,757					0	0	0	0	0
Intangible Plant		83					0	0	3	1	0
General Plant		7,507					0	0	242	79	0
Subtotal		<u>46,176</u>					<u>0</u>	<u>0</u>	<u>1,403</u>	<u>460</u>	<u>0</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		3,949		0	3,949	DISTO&MEXP-1	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		1,374	N_LINEPACK	657	717	DISTDEMAND	0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		6,317		0	6,317	DISTDEMAND	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		1,057		0	1,057	DISTDEMAND	0	0	0	0	0	0
Customer Deposits		(16,862)		0	(16,862)	DISTDEMAND	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(4,165)</u>		<u>657</u>	<u>(4,822)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(7,100)</u>		<u>0</u>	<u>(7,100)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>753,962</u>		<u>657</u>	<u>753,305</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		58,811		0	58,811		0	0	0	0	0	0
Income Taxes		8,010		0	8,010	DISTBASE-1	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		18,723		0	18,723	DISTPROTAX-1	0	0	0	0	0	0
Subtotal		<u>85,545</u>		<u>0</u>	<u>85,545</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(1,545)</u>		<u>0</u>	<u>(1,545)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0					0	0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0	0
Transmission Plant		0					0	0	0	0	0	0
Distribution Plant (Southern Ontario)		19,829					0	0	0	0	0	0
Distribution Plant (Northern Ontario)		18,757					0	0	0	0	0	0
Intangible Plant		83					0	0	0	0	0	0
General Plant		7,507					0	0	0	0	0	0
Subtotal		<u>46,176</u>					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		3,949		0	3,949	DISTO&MEXP-1	683	210	219	253	37
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		1,374	N_LINEPACK	657	717	DISTDEMAND	263	77	126	156	35
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		6,317		0	6,317	DISTDEMAND	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		1,057		0	1,057	DISTDEMAND	0	0	0	0	0
Customer Deposits		(16,862)		0	(16,862)	DISTDEMAND	0	0	0	0	0
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(4,165)</u>		<u>657</u>	<u>(4,822)</u>		<u>946</u>	<u>287</u>	<u>346</u>	<u>409</u>	<u>72</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(7,100)</u>		<u>0</u>	<u>(7,100)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE											
		<u>753,962</u>		<u>657</u>	<u>753,305</u>		<u>157,128</u>	<u>51,177</u>	<u>58,058</u>	<u>53,519</u>	<u>15,082</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		58,811		0	58,811		12,256	3,992	4,529	4,175	1,176
Income Taxes		8,010		0	8,010	DISTBASE-1	1,669	544	617	569	160
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		18,723		0	18,723	DISTPROTAX-1	4,633	1,525	129	117	34
Subtotal		<u>85,545</u>		<u>0</u>	<u>85,545</u>		<u>18,559</u>	<u>6,060</u>	<u>5,274</u>	<u>4,860</u>	<u>1,370</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(1,545)</u>		<u>0</u>	<u>(1,545)</u>	DISTDEMAND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		19,829					0	0	0	0	0
Distribution Plant (Northern Ontario)		18,757					9,114	2,963	2,958	2,959	762
Intangible Plant		83					18	6	6	6	2
General Plant		7,507					1,614	526	567	521	149
Subtotal		<u>46,176</u>					<u>10,746</u>	<u>3,495</u>	<u>3,531</u>	<u>3,486</u>	<u>913</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	4,433		0	4,433	DISTDEMAND	2,581	868	245
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	631		0	631	DISTDEMAND	367	124	35
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	2,591		0	2,591	DISTDEMAND	1,509	508	143
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	2,228		0	2,228	DISTDEMAND	1,297	436	123
Meter & Regulator Repair	878	0		0	0		0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>9,884</u>		<u>0</u>	<u>9,884</u>		<u>5,754</u>	<u>1,936</u>	<u>547</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	4,433		0	4,433	DISTDEMAND	5	337	53	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	631		0	631	DISTDEMAND	1	48	7	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	2,591		0	2,591	DISTDEMAND	3	197	31	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	2,228		0	2,228	DISTDEMAND	2	170	26	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		<u>9,884</u>		<u>0</u>	<u>9,884</u>		<u>10</u>	<u>752</u>	<u>117</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	4,433		0	4,433	DISTDEMAND	0	0	259	85	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	631		0	631	DISTDEMAND	0	0	37	12	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	2,591		0	2,591	DISTDEMAND	0	0	151	50	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	2,228		0	2,228	DISTDEMAND	0	0	130	43	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>9,884</u>		<u>0</u>	<u>9,884</u>		<u>0</u>	<u>0</u>	<u>578</u>	<u>189</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	4,433		0	4,433	DISTDEMAND	0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	631		0	631	DISTDEMAND	0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	2,591		0	2,591	DISTDEMAND	0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	2,228		0	2,228	DISTDEMAND	0	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		<u>9,884</u>		<u>0</u>	<u>9,884</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	4,433		0	4,433	DISTDEMAND	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	631		0	631	DISTDEMAND	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	2,591		0	2,591	DISTDEMAND	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	2,228		0	2,228	DISTDEMAND	0	0	0	0	0
Meter & Regulator Repair	878	0		0	0		0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>9,884</u>		<u>0</u>	<u>9,884</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gas Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0
Service on Customer Premise	674	0		0	0		0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	2,460		0	2,460	N_DEMMAINS&SER	0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	4,790		0	4,790	PK&AVG-XSOLE	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision	870.1	0		0	0		0	0	0
Gas Control	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0
Mains	875.1	1,573		0	1,573	N_DEMMAINS&SER	0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	220		0	220	PK&AVG-XSOLE	0	0	0
Meter & Regulator Repair	878	9		0	9	N_DEMM&RXRES	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>9,052</u>		<u>0</u>	<u>9,052</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	6,935		0	6,935	DISTDEMPT	2,222	748	211
Other	688	104		0	104	DISTDEMPT	33	11	3
Scada	684	270		0	270	DISTDEMPT	87	29	8
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>7,310</u>		<u>0</u>	<u>7,310</u>		<u>2,342</u>	<u>788</u>	<u>222</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	0		0	0		0	0	0
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		31,842		0	31,842	DSM	13,389	3,685	1,381
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	0		0	0		0	0	0
Subtotal		<u>31,842</u>		<u>0</u>	<u>31,842</u>		<u>13,389</u>	<u>3,685</u>	<u>1,381</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision	670.1	0		0	0		0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	2,460		0	2,460	N_DEMMAINS&SER	0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	4,790		0	4,790	PK&AVG-XSOLE	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision	870.1	0		0	0		0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0
Mains	875.1	1,573		0	1,573	N_DEMMAINS&SER	0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	220		0	220	PK&AVG-XSOLE	0	0	0	0
Meter & Regulator Repair	878	9		0	9	N_DEMM&RXRES	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		9,052		0	9,052		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	6,935		0	6,935	DISTDEMPT	4	291	45	0
Other	688	104		0	104	DISTDEMPT	0	4	1	0
Scada	684	270		0	270	DISTDEMPT	0	11	2	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		7,310		0	7,310		4	306	48	0
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	0		0	0		0	0	0	0
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		31,842		0	31,842	DSM	47	1,453	598	19
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	0		0	0		0	0	0	0
Subtotal		31,842		0	31,842		47	1,453	598	19

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	2,460		0	2,460	N_DEMMAINS&SER	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	4,790		0	4,790	PK&AVG-XSOLE	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	870.1	0		0	0		0	0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	1,573		0	1,573	N_DEMMAINS&SER	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	220		0	220	PK&AVG-XSOLE	0	0	0	0	0
Meter & Regulator Repair	878	9		0	9	N_DEMM&RXRES	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		<u>9,052</u>		<u>0</u>	<u>9,052</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,935		0	6,935	DISTDEMPT	0	0	223	73	0
Other	688	104		0	104	DISTDEMPT	0	0	3	1	0
Scada	684	270		0	270	DISTDEMPT	0	0	9	3	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		<u>7,310</u>		<u>0</u>	<u>7,310</u>		<u>0</u>	<u>0</u>	<u>235</u>	<u>77</u>	<u>0</u>
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		31,842		0	31,842	DSM	0	0	2,989	149	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		<u>31,842</u>		<u>0</u>	<u>31,842</u>		<u>0</u>	<u>0</u>	<u>2,989</u>	<u>149</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	2,460		0	2,460	N_DEMMAINS&SER	0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	4,790		0	4,790	PK&AVG-XSOLE	0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	870.1	0		0	0		0	0	0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0	0
Mains	875.1	1,573		0	1,573	N_DEMMAINS&SER	0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	220		0	220	PK&AVG-XSOLE	0	0	0	0	0	0
Meter & Regulator Repair	878	9		0	9	N_DEMM&RXRES	0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		9,052		0	9,052		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	6,935		0	6,935	DISTDEMPT	0	0	0	0	0	0
Other	688	104		0	104	DISTDEMPT	0	0	0	0	0	0
Scada	684	270		0	270	DISTDEMPT	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		7,310		0	7,310		0	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		31,842		0	31,842	DSM	0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0	0
Subtotal		31,842		0	31,842		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Demand
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gas Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	0		0	0		0	0	0	0	0
Meter Turn-ons & Turn-offs		0		0	0		0	0	0	0	0
Service on Customer Premise	674	0		0	0		0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	2,460		0	2,460	N_DEMMAINS&SER	1,306	427	338	297	92
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	4,790		0	4,790	PK&AVG-XSOLE	1,786	574	996	1,212	222
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	870.1	0		0	0		0	0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	0		0	0		0	0	0	0	0
Mains	875.1	1,573		0	1,573	N_DEMMAINS&SER	835	273	216	190	59
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	220		0	220	PK&AVG-XSOLE	82	26	46	56	10
Meter & Regulator Repair	878	9		0	9	N_DEMM&RXRES	0	2	3	4	1
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	0		0	0		0	0	0	0	0
Other- Meter Shop	879.3	0		0	0		0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		9,052		0	9,052		4,008	1,303	1,598	1,758	384
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	6,935		0	6,935	DISTDEMPT	1,491	486	524	481	137
Other	688	104		0	104	DISTDEMPT	22	7	8	7	2
Scada	684	270		0	270	DISTDEMPT	58	19	20	19	5
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		7,310		0	7,310		1,571	512	552	507	145
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	0		0	0		0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		31,842		0	31,842	DSM	4,408	1,251	1,039	1,433	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	0		0	0		0	0	0	0	0
Subtotal		31,842		0	31,842		4,408	1,251	1,039	1,433	0

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	0		0	0		0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0
Meter Reading	712	0		0	0		0	0	0
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0
Credit & Collection	714	0		0	0		0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0
Other	719	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	13,048		0	13,048	DISTO&MEXP-1	4,806	1,438	480
Special Services	722	128		0	128	DISTO&MEXP-1	47	14	5
Insurance	723	1,292		0	1,292	DISTO&MEXP-1	476	142	48
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	6,551		0	6,551	DISTLABOR-1	2,321	713	230
Other Admin & General Expenses	728	288		0	288	DISTO&MEXP-1	106	32	11
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>21,308</u>		<u>0</u>	<u>21,308</u>		<u>7,756</u>	<u>2,338</u>	<u>773</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		79,395		0	79,395		29,242	8,748	2,923
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>79,395</u>		<u>0</u>	<u>79,395</u>		<u>29,242</u>	<u>8,748</u>	<u>2,923</u>
IX. OTHER REVENUE									
Delayed Payment Charges		0		0	0		0	0	0
NSF Cheque Revenue		0		0	0		0	0	0
Revenue from Service Work		0		0	0		0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		0		0	0		0	0	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	0		0	0		0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0
Other	719	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	13,048		0	13,048	DISTO&MEXP-1	14	563	169	4
Special Services	722	128		0	128	DISTO&MEXP-1	0	6	2	0
Insurance	723	1,292		0	1,292	DISTO&MEXP-1	1	56	17	0
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	6,551		0	6,551	DISTLABOR-1	6	279	74	2
Other Admin & General Expenses	728	288		0	288	DISTO&MEXP-1	0	12	4	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>21,308</u>		<u>0</u>	<u>21,308</u>		<u>22</u>	<u>916</u>	<u>266</u>	<u>6</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		79,395		0	79,395		83	3,428	1,029	26
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>79,395</u>		<u>0</u>	<u>79,395</u>		<u>83</u>	<u>3,428</u>	<u>1,029</u>	<u>26</u>
IX. OTHER REVENUE										
Delayed Payment Charges		0		0	0		0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	13,048		0	13,048	DISTO&MEXP-1	0	0	842	94	0
Special Services	722	128		0	128	DISTO&MEXP-1	0	0	8	1	0
Insurance	723	1,292		0	1,292	DISTO&MEXP-1	0	0	83	9	0
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	6,551		0	6,551	DISTLABOR-1	0	0	370	52	0
Other Admin & General Expenses	728	288		0	288	DISTO&MEXP-1	0	0	19	2	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>21,308</u>		<u>0</u>	<u>21,308</u>		<u>0</u>	<u>0</u>	<u>1,323</u>	<u>159</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		79,395		0	79,395		0	0	5,124	574	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>79,395</u>		<u>0</u>	<u>79,395</u>		<u>0</u>	<u>0</u>	<u>5,124</u>	<u>574</u>	<u>0</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	0		0	0		0	0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	13,048		0	13,048	DISTO&MEXP-1	0	0	0	0	0	0
Special Services	722	128		0	128	DISTO&MEXP-1	0	0	0	0	0	0
Insurance	723	1,292		0	1,292	DISTO&MEXP-1	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	6,551		0	6,551	DISTLABOR-1	0	0	0	0	0	0
Other Admin & General Expenses	728	288		0	288	DISTO&MEXP-1	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>21,308</u>		<u>0</u>	<u>21,308</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		79,395		0	79,395		0	0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>79,395</u>		<u>0</u>	<u>79,395</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		0		0	0		0	0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	0		0	0		0	0	0	0	0
Customer Contracts & Orders	711	0		0	0		0	0	0	0	0
Meter Reading	712	0		0	0		0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	0		0	0		0	0	0	0	0
Credit & Collection	714	0		0	0		0	0	0	0	0
Uncollectible Accounts	718	0		0	0		0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	13,048		0	13,048	DISTO&MEXP-1	2,258	695	725	837	123
Special Services	722	128		0	128	DISTO&MEXP-1	22	7	7	8	1
Insurance	723	1,292		0	1,292	DISTO&MEXP-1	224	69	72	83	12
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	6,551		0	6,551	DISTLABOR-1	1,198	375	404	451	78
Other Admin & General Expenses	728	288		0	288	DISTO&MEXP-1	50	15	16	18	3
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>21,308</u>		<u>0</u>	<u>21,308</u>		<u>3,751</u>	<u>1,160</u>	<u>1,224</u>	<u>1,398</u>	<u>217</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		79,395		0	79,395		13,738	4,227	4,413	5,095	746
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>79,395</u>		<u>0</u>	<u>79,395</u>		<u>13,738</u>	<u>4,227</u>	<u>4,413</u>	<u>5,095</u>	<u>746</u>
IX. OTHER REVENUE											
Delayed Payment Charges		0		0	0		0	0	0	0	0
NSF Cheque Revenue		0		0	0		0	0	0	0	0
Revenue from Service Work		0		0	0		0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		0		0	0		0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	2,640		0	2,640	S_CUSTMM&RCOM	2,470	58	7
Land Rights	471	2,558		0	2,558	S_CUSTMM&RCOM	2,394	56	7
Mains	475.1	343,693	S_CROSSBORE-PL	2,042	341,651	SERVREPLCOSTS	321,578	7,548	928
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	44,631		0	44,631	S_CUSTMM&RCOM	41,759	980	121
Services	473	917,642		0	917,642	SERVREPLCOSTS	858,277	20,239	2,493
Meters	478	225,002		0	225,002	STATIONREPLCOSTS	199,000	10,995	2,286
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	65,918	3,642	757
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	62,372	3,446	716
Other	479	0		0	0		0	0	0
Subtotal		<u>1,681,220</u>		<u>2,042</u>	<u>1,679,178</u>		<u>1,553,767</u>	<u>46,964</u>	<u>7,315</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	2,640		0	2,640	S_CUSTMM&RCOM	0	8	9	1
Land Rights	471	2,558		0	2,558	S_CUSTMM&RCOM	0	7	9	1
Mains	475.1	343,693	S_CROSSBORE-PL	2,042	341,651	SERVREPLCOSTS	8	1,007	1,147	145
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	44,631		0	44,631	S_CUSTMM&RCOM	1	131	149	19
Services	473	917,642		0	917,642	SERVREPLCOSTS	22	2,704	3,081	390
Meters	478	225,002		0	225,002	STATIONREPLCOSTS	34	2,511	978	150
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	11	832	324	50
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	11	787	307	47
Other	479	0		0	0		0	0	0	0
Subtotal		<u>1,681,220</u>		<u>2,042</u>	<u>1,679,178</u>		<u>88</u>	<u>7,987</u>	<u>6,003</u>	<u>803</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
E. DISTRIBUTION (Southern Ontario)											
Land	470	2,640		0	2,640	S_CUSTMM&RCOM	0	0	71	16	0
Land Rights	471	2,558		0	2,558	S_CUSTMM&RCOM	0	0	69	15	0
Mains	475.1	343,693	S_CROSSBORE-PL	2,042	341,651	SERVREPLCOSTS	0	0	9,305	2,027	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	44,631		0	44,631	S_CUSTMM&RCOM	0	0	1,208	263	0
Services	473	917,642		0	917,642	SERVREPLCOSTS	0	1	24,991	5,444	0
Meters	478	225,002		0	225,002	STATIONREPLCOSTS	174	26	6,594	1,577	678
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	58	9	2,184	522	225
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	55	8	2,067	494	212
Other	479	0		0	0		0	0	0	0	0
Subtotal		1,681,220		2,042	1,679,178		286	44	46,489	10,359	1,115

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	2,640		0	2,640	S_CUSTMM&RCOM	0	0	0	0	0	0
Land Rights	471	2,558		0	2,558	S_CUSTMM&RCOM	0	0	0	0	0	0
Mains	475.1	343,693	S_CROSSBORE-PL	2,042	341,651	SERVREPLCOSTS	0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	44,631		0	44,631	S_CUSTMM&RCOM	0	0	0	0	0	0
Services	473	917,642		0	917,642	SERVREPLCOSTS	0	0	0	0	0	0
Meters	478	225,002		0	225,002	STATIONREPLCOSTS	0	0	0	0	0	0
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	0	0	0	0	0	0
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>1,681,220</u>		<u>2,042</u>	<u>1,679,178</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	2,640		0	2,640	S_CUSTMM&RCOM	0	0	0	0	0
Land Rights	471	2,558		0	2,558	S_CUSTMM&RCOM	0	0	0	0	0
Mains	475.1	343,693	S_CROSSBORE-PL	2,042	341,651	SERVREPLCOSTS	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	44,631		0	44,631	S_CUSTMM&RCOM	0	0	0	0	0
Services	473	917,642		0	917,642	SERVREPLCOSTS	0	0	0	0	0
Meters	478	225,002		0	225,002	STATIONREPLCOSTS	0	0	0	0	0
Regulators	474.1	74,531		0	74,531	STATIONREPLCOSTS	0	0	0	0	0
Customer Stations	474.2	70,522		0	70,522	STATIONREPLCOSTS	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>1,681,220</u>		<u>2,042</u>	<u>1,679,178</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	904		0	904	N_CUSTMM&RCOM	0	0	0
Land Rights	471	2,084		0	2,084	N_CUSTMM&RCOM	0	0	0
Mains- Grid	475.1	155,871	N_CROSSBORE-PL	760	155,111	N_ACEXLGIND	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	14,081		0	14,081	N_CUSTMM&RCOM	0	0	0
Services	473	480,693		0	480,693	N_SERVICES	0	0	0
Meters	478	65,139		0	65,139	METERPL	0	0	0
Regulators	474.1	13,067	CUSTREG-RES	12,491	576	N_ACEXRES	0	0	0
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>761,806</u>		<u>13,251</u>	<u>748,554</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>4,214</u>		<u>0</u>	<u>4,214</u>	INDIR_I_DIST	<u>2,684</u>	<u>83</u>	<u>13</u>
H. GENERAL PLANT									
Land	480	298		0	298	INDIR_I&II_DIST	196	6	2
Structures & Improvements	482	21,390		0	21,390	INDIR_I&II_DIST	14,038	432	108
Furniture and Equipment	483	53,904		0	53,904	INDIR_I&II_DIST	35,376	1,088	273
Transportation Equipment	484	20,473		0	20,473	INDIR_I&II_DIST	13,436	413	104
Construction Equipment	485/6	23,347		0	23,347	INDIR_I&II_DIST	15,322	471	118
Communication Equipment	488	7,444		0	7,444	AVECUST	5,681	36	1
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>126,856</u>		<u>0</u>	<u>126,856</u>		<u>84,048</u>	<u>2,446</u>	<u>606</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,574,096</u>		<u>15,293</u>	<u>2,558,803</u>		<u>1,640,499</u>	<u>49,493</u>	<u>7,933</u>
II. ACCUMULATED DEPRECIATION									
A. PRODUCTION AND GATHERING									
Land	410	0		0	0		0	0	0
Land Rights	411	0		0	0		0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0
Other	419	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE									
Gas Holders Storage and Equipment	443	0		0	0		0	0	0
Land	440	0		0	0		0	0	0
Structures & Improvements	442	0		0	0		0	0	0
Other	444	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
Land	450	0		0	0		0	0	0
Land Rights	451	0		0	0		0	0	0
Structures & Improvements	452	0		0	0		0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0
Measuring and Regulating	457	0		0	0		0	0	0
Base Pressure Gas	458	0		0	0		0	0	0
Compressor Equipment	456	0		0	0		0	0	0
Other	459	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
Land	470	904	N_CROSSBORE-PL	0	904	N_CUSTMM&RCOM	0	0	0	0
Land Rights	471	2,084		0	2,084	N_CUSTMM&RCOM	0	0	0	0
Mains- Grid	475.1	155,871		760	155,111	N_ACEXLGIND	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	14,081		0	14,081	N_CUSTMM&RCOM	0	0	0	0
Services	473	480,693		0	480,693	N_SERVICES	0	0	0	0
Meters	478	65,139	CUSTREG-RES	0	65,139	METERPL	0	0	0	0
Regulators	474.1	13,067		12,491	576	N_ACEXRES	0	0	0	0
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>761,806</u>		<u>13,251</u>	<u>748,554</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	<u>4,214</u>		<u>0</u>	<u>4,214</u>	INDIR_I_DIST	<u>0</u>	<u>14</u>	<u>10</u>	<u>1</u>
H. GENERAL PLANT										
Land	480	298		0	298	INDIR_I&II_DIST	0	1	1	0
Structures & Improvements	482	21,390		0	21,390	INDIR_I&II_DIST	15	106	37	7
Furniture and Equipment	483	53,904		0	53,904	INDIR_I&II_DIST	38	267	93	18
Transportation Equipment	484	20,473		0	20,473	INDIR_I&II_DIST	14	101	35	7
Construction Equipment	485/6	23,347		0	23,347	INDIR_I&II_DIST	16	116	40	8
Communication Equipment	488	7,444		0	7,444	AVECUST	0	1	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>126,856</u>		<u>0</u>	<u>126,856</u>		<u>84</u>	<u>591</u>	<u>207</u>	<u>40</u>
TOTAL GROSS PLANT IN SERVICE		<u>2,574,096</u>		<u>15,293</u>	<u>2,558,803</u>		<u>172</u>	<u>8,592</u>	<u>6,220</u>	<u>844</u>
II. ACCUMULATED DEPRECIATION										
A. PRODUCTION AND GATHERING										
Land	410	0		0	0		0	0	0	0
Land Rights	411	0		0	0		0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0
Other	419	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
B. LOCAL STORAGE										
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0
Land	440	0		0	0		0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0
Other	444	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
Land	450	0		0	0		0	0	0	0
Land Rights	451	0		0	0		0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0
Other	459	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
Land	470	904	N_CROSSBORE-PL	0	904	N_CUSTMM&RCOM	0	0	0	0	0
Land Rights	471	2,084		0	2,084	N_CUSTMM&RCOM	0	0	0	0	0
Mains- Grid	475.1	155,871		760	155,111	N_ACEXLGIND	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	14,081		0	14,081	N_CUSTMM&RCOM	0	0	0	0	0
Services	473	480,693		0	480,693	N_SERVICES	0	0	0	0	0
Meters	478	65,139	CUSTREG-RES	0	65,139	METERPL	0	0	0	0	0
Regulators	474.1	13,067		12,491	576	N_ACEXRES	0	0	0	0	0
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		761,806		13,251	748,554		0	0	0	0	0
G. INTANGIBLE PLANT	401/402	4,214		0	4,214	INDIR_I_DIST	1	0	80	18	2
H. GENERAL PLANT											
Land	480	298		0	298	INDIR_I&II_DIST	0	0	4	1	0
Structures & Improvements	482	21,390		0	21,390	INDIR_I&II_DIST	4	2	310	97	12
Furniture and Equipment	483	53,904		0	53,904	INDIR_I&II_DIST	10	6	781	246	31
Transportation Equipment	484	20,473		0	20,473	INDIR_I&II_DIST	4	2	296	93	12
Construction Equipment	485/6	23,347		0	23,347	INDIR_I&II_DIST	4	2	338	106	13
Communication Equipment	488	7,444		0	7,444	AVECUST	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		126,856		0	126,856		21	12	1,729	544	69
TOTAL GROSS PLANT IN SERVICE		2,574,096		15,293	2,558,803		308	56	48,299	10,921	1,186
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
Land	470	904	N_CROSSBORE-PL	0	904	N_CUSTMM&RCOM	0	0	0	0	0	0
Land Rights	471	2,084		0	2,084	N_CUSTMM&RCOM	0	0	0	0	0	0
Mains- Grid	475.1	155,871		760	155,111	N_ACEXLGIND	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	14,081		0	14,081	N_CUSTMM&RCOM	0	0	0	0	0	0
Services	473	480,693		0	480,693	N_SERVICES	0	0	0	0	0	0
Meters	478	65,139	CUSTREG-RES	0	65,139	METERPL	0	0	0	0	0	0
Regulators	474.1	13,067		12,491	576	N_ACEXRES	0	0	0	0	0	0
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		761,806		13,251	748,554		0	0	0	0	0	0
G. INTANGIBLE PLANT												
	401/402	4,214		0	4,214	INDIR_I_DIST	0	0	0	0	0	0
H. GENERAL PLANT												
Land	480	298		0	298	INDIR_I&II_DIST	0	0	0	0	0	0
Structures & Improvements	482	21,390		0	21,390	INDIR_I&II_DIST	0	0	0	0	0	0
Furniture and Equipment	483	53,904		0	53,904	INDIR_I&II_DIST	0	0	0	0	0	0
Transportation Equipment	484	20,473		0	20,473	INDIR_I&II_DIST	0	0	0	0	0	0
Construction Equipment	485/6	23,347		0	23,347	INDIR_I&II_DIST	0	0	0	0	0	0
Communication Equipment	488	7,444		0	7,444	AVECUST	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		126,856		0	126,856		0	0	0	0	0	0
TOTAL GROSS PLANT IN SERVICE												
		2,574,096		15,293	2,558,803		0	0	0	0	0	0
II. ACCUMULATED DEPRECIATION												
A. PRODUCTION AND GATHERING												
Land	410	0		0	0		0	0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
B. LOCAL STORAGE												
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0
C. UNDERGROUND STORAGE												
Land	450	0		0	0		0	0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0	0

UNION GAS LIMITED
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Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
Land	470	904	N_CROSSBORE-PL	0	904	N_CUSTMM&RCOM	898	6	0	0	0
Land Rights	471	2,084		0	2,084	N_CUSTMM&RCOM	2,071	13	0	0	0
Mains- Grid	475.1	155,871		760	155,111	N_ACEXLGIND	154,878	993	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	14,081		0	14,081	N_CUSTMM&RCOM	13,991	90	0	0	0
Services	473	480,693		0	480,693	N_SERVICES	465,374	9,557	2,538	728	2,497
Meters	478	65,139	CUSTREG-RES	0	65,139	METERPL	53,944	6,166	2,215	635	2,179
Regulators	474.1	13,067		12,491	576	N_ACEXRES	12,491	539	16	5	16
Customer Stations	474.2	29,965		0	29,965	N_CUSTSTATIONS	0	6,223	10,456	2,999	10,287
Other	479	0		0	0		0	0	0	0	0
Subtotal		761,806		13,251	748,554		703,649	23,586	15,224	4,367	14,979
G. INTANGIBLE PLANT	401/402	4,214		0	4,214	INDIR_I_DIST	1,200	44	28	8	28
H. GENERAL PLANT											
Land	480	298		0	298	INDIR_I&II_DIST	79	3	2	1	2
Structures & Improvements	482	21,390		0	21,390	INDIR_I&II_DIST	5,702	184	139	51	146
Furniture and Equipment	483	53,904		0	53,904	INDIR_I&II_DIST	14,370	462	351	128	368
Transportation Equipment	484	20,473		0	20,473	INDIR_I&II_DIST	5,458	176	133	49	140
Construction Equipment	485/6	23,347		0	23,347	INDIR_I&II_DIST	6,224	200	152	56	160
Communication Equipment	488	7,444		0	7,444	AVECUST	1,714	11	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		126,856		0	126,856		33,546	1,035	777	285	816
TOTAL GROSS PLANT IN SERVICE		2,574,096		15,293	2,558,803		738,395	24,665	16,030	4,660	15,823
II. ACCUMULATED DEPRECIATION											
A. PRODUCTION AND GATHERING											
Land	410	0		0	0		0	0	0	0	0
Land Rights	411	0		0	0		0	0	0	0	0
Wells and Lines	406/7/8/415	0		0	0		0	0	0	0	0
Comp., Meas., & Reg. Equipment	412/13/16/17	0		0	0		0	0	0	0	0
Other	419	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
B. LOCAL STORAGE											
Gas Holders Storage and Equipment	443	0		0	0		0	0	0	0	0
Land	440	0		0	0		0	0	0	0	0
Structures & Improvements	442	0		0	0		0	0	0	0	0
Other	444	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0
C. UNDERGROUND STORAGE											
Land	450	0		0	0		0	0	0	0	0
Land Rights	451	0		0	0		0	0	0	0	0
Structures & Improvements	452	0		0	0		0	0	0	0	0
Wells and Lines	453/4/5	0		0	0		0	0	0	0	0
Measuring and Regulating	457	0		0	0		0	0	0	0	0
Base Pressure Gas	458	0		0	0		0	0	0	0	0
Compressor Equipment	456	0		0	0		0	0	0	0	0
Other	459	0		0	0		0	0	0	0	0
Subtotal		0		0	0		0	0	0	0	0

UNION GAS LIMITED
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Distribution Customer
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
D. TRANSMISSION									
Land	460	0		0	0		0	0	0
Land Rights	461	0		0	0		0	0	0
Mains	465	0		0	0		0	0	0
Compressor Equipment	466	0		0	0		0	0	0
Measuring and Regulating	467	0		0	0		0	0	0
Structures & Improvements	462	0		0	0		0	0	0
Other	469	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	485		0	485	S_CUSTMM&RCOM	454	11	1
Mains	475.1	169,004	S_CROSSBORE-PLAD	55	168,949	SERVREPLCOSTS	158,074	3,727	459
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0
Structures & Improvements	472	13,265		0	13,265	S_CUSTMM&RCOM	12,411	291	36
Services	473	400,003		0	400,003	SERVREPLCOSTS	374,126	8,822	1,086
Meters	478	70,459		0	70,459	STATIONREPLCOSTS	62,316	3,443	716
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	36,060	1,992	414
Customer Stations	474.2	27,688		0	27,688	STATIONREPLCOSTS	24,488	1,353	281
Other	479	0		0	0		0	0	0
Subtotal		<u>721,676</u>		<u>55</u>	<u>721,621</u>		<u>667,929</u>	<u>19,639</u>	<u>2,994</u>
F. DISTRIBUTION (Northern Ontario)									
Land	470	0		0	0		0	0	0
Land Rights	471	680		0	680	N_CUSTMM&RCOM	0	0	0
Mains - Grid	475.1	83,956	N_CROSSBORE-PLAD	22	83,934	N_ACXLGIND	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0
Mains- Sole	475.3	0		0	0		0	0	0
Compressor Equipment	476	0		0	0		0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0
Structures & Improvements	472	3,856		0	3,856	N_CUSTMM&RCOM	0	0	0
Services	473	203,174		0	203,174	N_SERVICES	0	0	0
Meters	478	18,293		0	18,293	METERPL	0	0	0
Regulators	474.1	7,741	CUSTREG-RESAD	7,400	341	N_ACXRES	0	0	0
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	0	0
Other	479	0		0	0		0	0	0
Subtotal		<u>329,729</u>		<u>7,422</u>	<u>322,307</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT	401/402	3,399		0	3,399	INDIR_I_DIST	2,165	67	11
H. GENERAL PLANT									
Land	480	0		0	0		0	0	0
Structures & Improvements	482	5,959		0	5,959	INDIR_I&II_DIST	3,911	120	30
Furniture and Equipment	483	33,236		0	33,236	INDIR_I&II_DIST	21,812	671	168
Transportation Equipment	484	6,737		0	6,737	INDIR_I&II_DIST	4,421	136	34
Construction Equipment	485/6	8,681		0	8,681	INDIR_I&II_DIST	5,697	175	44
Communication Equipment	488	3,801		0	3,801	AVECUST	2,900	19	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0
Capital Leases		0		0	0		0	0	0
Other	489	0		0	0		0	0	0
Subtotal		<u>58,414</u>		<u>0</u>	<u>58,414</u>		<u>38,741</u>	<u>1,121</u>	<u>277</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,113,218</u>		<u>7,477</u>	<u>1,105,741</u>		<u>708,836</u>	<u>20,827</u>	<u>3,281</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
D. TRANSMISSION										
Land	460	0		0	0		0	0	0	0
Land Rights	461	0		0	0		0	0	0	0
Mains	465	0		0	0		0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0
Other	469	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	485		0	485	S_CUSTMM&RCOM	0	1	2	0
Mains	475.1	169,004	S_CROSSBORE-PLAD	55	168,949	SERVREPLCOSTS	4	498	567	72
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0
Structures & Improvements	472	13,265		0	13,265	S_CUSTMM&RCOM	0	39	44	6
Services	473	400,003		0	400,003	SERVREPLCOSTS	10	1,179	1,343	170
Meters	478	70,459		0	70,459	STATIONREPLCOSTS	11	786	306	47
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	6	455	177	27
Customer Stations	474.2	27,688		0	27,688	STATIONREPLCOSTS	4	309	120	18
Other	479	0		0	0		0	0	0	0
Subtotal		<u>721,676</u>		<u>55</u>	<u>721,621</u>		<u>35</u>	<u>3,267</u>	<u>2,560</u>	<u>340</u>
F. DISTRIBUTION (Northern Ontario)										
Land	470	0		0	0		0	0	0	0
Land Rights	471	680		0	680	N_CUSTMM&RCOM	0	0	0	0
Mains - Grid	475.1	83,956	N_CROSSBORE-PLAD	22	83,934	N_ACXLGIND	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0
Structures & Improvements	472	3,856		0	3,856	N_CUSTMM&RCOM	0	0	0	0
Services	473	203,174		0	203,174	N_SERVICES	0	0	0	0
Meters	478	18,293		0	18,293	METERPL	0	0	0	0
Regulators	474.1	7,741	CUSTREG-RESAD	7,400	341	N_ACXRES	0	0	0	0
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	0	0	0
Other	479	0		0	0		0	0	0	0
Subtotal		<u>329,729</u>		<u>7,422</u>	<u>322,307</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT										
	401/402	<u>3,399</u>		<u>0</u>	<u>3,399</u>	INDIR_I_DIST	<u>0</u>	<u>11</u>	<u>8</u>	<u>1</u>
H. GENERAL PLANT										
Land	480	0		0	0		0	0	0	0
Structures & Improvements	482	5,959		0	5,959	INDIR_I&II_DIST	4	29	10	2
Furniture and Equipment	483	33,236		0	33,236	INDIR_I&II_DIST	23	164	58	11
Transportation Equipment	484	6,737		0	6,737	INDIR_I&II_DIST	5	33	12	2
Construction Equipment	485/6	8,681		0	8,681	INDIR_I&II_DIST	6	43	15	3
Communication Equipment	488	3,801		0	3,801	AVECUST	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0
Capital Leases		0		0	0		0	0	0	0
Other	489	0		0	0		0	0	0	0
Subtotal		<u>58,414</u>		<u>0</u>	<u>58,414</u>		<u>38</u>	<u>271</u>	<u>95</u>	<u>18</u>
TOTAL ACCUMULATED DEPRECIATION		<u><u>1,113,218</u></u>		<u><u>7,477</u></u>	<u><u>1,105,741</u></u>		<u><u>74</u></u>	<u><u>3,549</u></u>	<u><u>2,663</u></u>	<u><u>359</u></u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	485		0	485	S_CUSTMM&RCOM	0	0	13	3	0
Mains	475.1	169,004	S_CROSSBORE-PLAD	55	168,949	SERVREPLCOSTS	0	0	4,601	1,002	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	13,265		0	13,265	S_CUSTMM&RCOM	0	0	359	78	0
Services	473	400,003		0	400,003	SERVREPLCOSTS	0	0	10,894	2,373	0
Meters	478	70,459		0	70,459	STATIONREPLCOSTS	54	8	2,065	494	212
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	32	5	1,195	286	123
Customer Stations	474.2	27,688		0	27,688	STATIONREPLCOSTS	21	3	811	194	83
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>721,676</u>		<u>55</u>	<u>721,621</u>		<u>107</u>	<u>16</u>	<u>19,938</u>	<u>4,430</u>	<u>419</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	680		0	680	N_CUSTMM&RCOM	0	0	0	0	0
Mains - Grid	475.1	83,956	N_CROSSBORE-PLAD	22	83,934	N_ACXLGIND	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	3,856		0	3,856	N_CUSTMM&RCOM	0	0	0	0	0
Services	473	203,174		0	203,174	N_SERVICES	0	0	0	0	0
Meters	478	18,293		0	18,293	METERPL	0	0	0	0	0
Regulators	474.1	7,741	CUSTREG-RESAD	7,400	341	N_ACXRES	0	0	0	0	0
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>329,729</u>		<u>7,422</u>	<u>322,307</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT											
	401/402	<u>3,399</u>		<u>0</u>	<u>3,399</u>	INDIR_I_DIST	<u>0</u>	<u>0</u>	<u>65</u>	<u>14</u>	<u>2</u>
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	5,959		0	5,959	INDIR_I&II_DIST	1	1	86	27	3
Furniture and Equipment	483	33,236		0	33,236	INDIR_I&II_DIST	6	3	481	151	19
Transportation Equipment	484	6,737		0	6,737	INDIR_I&II_DIST	1	1	98	31	4
Construction Equipment	485/6	8,681		0	8,681	INDIR_I&II_DIST	2	1	126	40	5
Communication Equipment	488	3,801		0	3,801	AVECUST	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>58,414</u>		<u>0</u>	<u>58,414</u>		<u>10</u>	<u>6</u>	<u>791</u>	<u>249</u>	<u>31</u>
TOTAL ACCUMULATED DEPRECIATION											
		<u>1,113,218</u>		<u>7,477</u>	<u>1,105,741</u>		<u>118</u>	<u>22</u>	<u>20,794</u>	<u>4,694</u>	<u>452</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
D. TRANSMISSION												
Land	460	0		0	0		0	0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	485		0	485	S_CUSTMM&RCOM	0	0	0	0	0	0
Mains	475.1	169,004	S_CROSSBORE-PLAD	55	168,949	SERVREPLCOSTS	0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	13,265		0	13,265	S_CUSTMM&RCOM	0	0	0	0	0	0
Services	473	400,003		0	400,003	SERVREPLCOSTS	0	0	0	0	0	0
Meters	478	70,459		0	70,459	STATIONREPLCOSTS	0	0	0	0	0	0
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	0	0	0	0	0	0
Customer Stations	474.2	27,688		0	27,688	STATIONREPLCOSTS	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>721,676</u>		<u>55</u>	<u>721,621</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)												
Land	470	0		0	0		0	0	0	0	0	0
Land Rights	471	680		0	680	N_CUSTMM&RCOM	0	0	0	0	0	0
Mains - Grid	475.1	83,956	N_CROSSBORE-PLAD	22	83,934	N_ACXLGIND	0	0	0	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0	0
Structures & Improvements	472	3,856		0	3,856	N_CUSTMM&RCOM	0	0	0	0	0	0
Services	473	203,174		0	203,174	N_SERVICES	0	0	0	0	0	0
Meters	478	18,293		0	18,293	METERPL	0	0	0	0	0	0
Regulators	474.1	7,741	CUSTREG-RESAD	7,400	341	N_ACXRES	0	0	0	0	0	0
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0	0
Subtotal		<u>329,729</u>		<u>7,422</u>	<u>322,307</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
G. INTANGIBLE PLANT												
	401/402	<u>3,399</u>		<u>0</u>	<u>3,399</u>	INDIR_I_DIST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
H. GENERAL PLANT												
Land	480	0		0	0		0	0	0	0	0	0
Structures & Improvements	482	5,959		0	5,959	INDIR_I&II_DIST	0	0	0	0	0	0
Furniture and Equipment	483	33,236		0	33,236	INDIR_I&II_DIST	0	0	0	0	0	0
Transportation Equipment	484	6,737		0	6,737	INDIR_I&II_DIST	0	0	0	0	0	0
Construction Equipment	485/6	8,681		0	8,681	INDIR_I&II_DIST	0	0	0	0	0	0
Communication Equipment	488	3,801		0	3,801	AVECUST	0	0	0	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0	0
Subtotal		<u>58,414</u>		<u>0</u>	<u>58,414</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED DEPRECIATION												
		<u>1,113,218</u>		<u>7,477</u>	<u>1,105,741</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
D. TRANSMISSION											
Land	460	0		0	0		0	0	0	0	0
Land Rights	461	0		0	0		0	0	0	0	0
Mains	465	0		0	0		0	0	0	0	0
Compressor Equipment	466	0		0	0		0	0	0	0	0
Measuring and Regulating	467	0		0	0		0	0	0	0	0
Structures & Improvements	462	0		0	0		0	0	0	0	0
Other	469	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
E. DISTRIBUTION (Southern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	485		0	485	S_CUSTMM&RCOM	0	0	0	0	0
Mains	475.1	169,004	S_CROSSBORE-PLAD	55	168,949	SERVREPLCOSTS	0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Equipment	477.1	0		0	0		0	0	0	0	0
Structures & Improvements	472	13,265		0	13,265	S_CUSTMM&RCOM	0	0	0	0	0
Services	473	400,003		0	400,003	SERVREPLCOSTS	0	0	0	0	0
Meters	478	70,459		0	70,459	STATIONREPLCOSTS	0	0	0	0	0
Regulators	474.1	40,772		0	40,772	STATIONREPLCOSTS	0	0	0	0	0
Customer Stations	474.2	27,688		0	27,688	STATIONREPLCOSTS	0	0	0	0	0
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>721,676</u>		<u>55</u>	<u>721,621</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F. DISTRIBUTION (Northern Ontario)											
Land	470	0		0	0		0	0	0	0	0
Land Rights	471	680		0	680	N_CUSTMM&RCOM	676	4	0	0	0
Mains - Grid	475.1	83,956	N_CROSSBORE-PLAD	22	83,934	N_ACXLGIND	83,421	535	0	0	0
Mains- Joint	475.2	0		0	0		0	0	0	0	0
Mains- Sole	475.3	0		0	0		0	0	0	0	0
Compressor Equipment	476	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Joint	477.1	0		0	0		0	0	0	0	0
Measuring and Regulating Eq. - Sole	477.2	0		0	0		0	0	0	0	0
Structures & Improvements	472	3,856		0	3,856	N_CUSTMM&RCOM	3,832	25	0	0	0
Services	473	203,174		0	203,174	N_SERVICES	196,699	4,039	1,073	308	1,055
Meters	478	18,293		0	18,293	METERPL	15,149	1,732	622	178	612
Regulators	474.1	7,741	CUSTREG-RESAD	7,400	341	N_ACXRES	7,400	319	10	3	10
Customer Stations	474.2	12,028		0	12,028	N_CUSTSTATIONS	0	2,498	4,197	1,204	4,129
Other	479	0		0	0		0	0	0	0	0
Subtotal		<u>329,729</u>		<u>7,422</u>	<u>322,307</u>		<u>307,177</u>	<u>9,152</u>	<u>5,901</u>	<u>1,693</u>	<u>5,806</u>
G. INTANGIBLE PLANT	401/402	3,399		0	3,399	INDIR_I_DIST	968	35	23	7	22
H. GENERAL PLANT											
Land	480	0		0	0		0	0	0	0	0
Structures & Improvements	482	5,959		0	5,959	INDIR_I&II_DIST	1,588	51	39	14	41
Furniture and Equipment	483	33,236		0	33,236	INDIR_I&II_DIST	8,860	285	216	79	227
Transportation Equipment	484	6,737		0	6,737	INDIR_I&II_DIST	1,796	58	44	16	46
Construction Equipment	485/6	8,681		0	8,681	INDIR_I&II_DIST	2,314	74	56	21	59
Communication Equipment	488	3,801		0	3,801	AVECUST	875	6	0	0	0
Rental Equip. on Customer Premise	487	0		0	0		0	0	0	0	0
Capital Leases		0		0	0		0	0	0	0	0
Other	489	0		0	0		0	0	0	0	0
Subtotal		<u>58,414</u>		<u>0</u>	<u>58,414</u>		<u>15,433</u>	<u>474</u>	<u>355</u>	<u>130</u>	<u>373</u>
TOTAL ACCUMULATED DEPRECIATION		<u>1,113,218</u>		<u>7,477</u>	<u>1,105,741</u>		<u>323,578</u>	<u>9,661</u>	<u>6,279</u>	<u>1,829</u>	<u>6,202</u>

UNION GAS LIMITED
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Distribution Customer
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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
III. WORKING CAPITAL									
O&M Working Capital		10,566		0	10,566	INDIR_II_DIST	7,139	219	74
Gas Purchase Working Capital		0		0	0		0	0	0
Gas in Storage		0		0	0		0	0	0
Linepack		0		0	0		0	0	0
Balancing Gas		0		0	0		0	0	0
Inventory of Stores and Spare Equipment	11,977			0	11,977	INDIR_I_DIST	7,628	235	37
ABC Receivable/Payables	0			0	0		0	0	0
Prepaid and Deferred Expense	2,004			0	2,004	INDIR_I_DIST	1,276	39	6
Customer Deposits	(32,133)			0	(32,133)	INDIR_I_DIST	(20,465)	(630)	(100)
Other	0			0	0		0	0	0
Subtotal		<u>(7,586)</u>		<u>0</u>	<u>(7,586)</u>		<u>(4,422)</u>	<u>(136)</u>	<u>18</u>
IV. ACCUMULATED DEFERRED TAXES		<u>(16,512)</u>		<u>0</u>	<u>(16,512)</u>	S_DISTBASE-3	<u>(15,248)</u>	<u>(469)</u>	<u>(76)</u>
TOTAL RATE BASE		<u>1,436,780</u>		<u>7,816</u>	<u>1,428,964</u>		<u>911,993</u>	<u>28,061</u>	<u>4,594</u>
V. RETURN AND TAXES									
Percent Return on Rate Base	7.80%						7.80%	7.80%	7.80%
Return on Rate Base	112,073			0	112,073		71,138	2,189	358
Income Taxes	15,265			0	15,265	DISTBASE-3	9,689	298	49
Capital Taxes	0			0	0		0	0	0
Property Tax	20,310			0	20,310	DISTPROTAX-3	12,704	301	38
Subtotal		<u>147,648</u>		<u>0</u>	<u>147,648</u>		<u>93,532</u>	<u>2,788</u>	<u>445</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN		<u>(3,594)</u>		<u>0</u>	<u>(3,594)</u>	S_DISTBASE-3	<u>(3,319)</u>	<u>(102)</u>	<u>(17)</u>
VII. DEPRECIATION EXPENSE									
Production & Gathering Plant	0						0	0	0
Local Storage Plant	0						0	0	0
Underground Storage Plant	0						0	0	0
Transmission Plant	0						0	0	0
Distribution Plant (Southern Ontario)	47,589						43,798	1,426	234
Distribution Plant (Northern Ontario)	22,139						0	0	0
Intangible Plant	102						65	2	0
General Plant	16,812						11,086	332	83
Subtotal		<u>86,642</u>					<u>54,948</u>	<u>1,760</u>	<u>317</u>
VIII. OPERATING EXPENSES									
A. COST OF GAS AND PRODUCTION									
Firm Supply Commodity	0			0	0		0	0	0
Load Balancing	0			0	0		0	0	0
Other Supplies - UFG	0			0	0		0	0	0
FT Transportation Demand	0			0	0		0	0	0
FT Transportation Commodity	0			0	0		0	0	0
FT Transportation Fuel	0			0	0		0	0	0
Other Transportation	0			0	0		0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0
Winter Peaking Service	0			0	0		0	0	0
Diversions	0			0	0		0	0	0
3rd Party Storage and STS	0			0	0		0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract-Firm M5	Interruptible Contract-Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
III. WORKING CAPITAL										
O&M Working Capital		10,566		0	10,566	INDIR_II_DIST	14	69	11	4
Gas Purchase Working Capital		0		0	0		0	0	0	0
Gas in Storage		0		0	0		0	0	0	0
Linepack		0		0	0		0	0	0	0
Balancing Gas		0		0	0		0	0	0	0
Inventory of Stores and Spare Equipment		11,977		0	11,977	INDIR_I_DIST	0	41	30	4
ABC Receivable/Payables		0		0	0		0	0	0	0
Prepaid and Deferred Expense		2,004		0	2,004	INDIR_I_DIST	0	7	5	1
Customer Deposits		(32,133)		0	(32,133)	INDIR_I_DIST	(1)	(109)	(79)	(11)
Other		0		0	0		0	0	0	0
Subtotal		<u>(7,586)</u>		<u>0</u>	<u>(7,586)</u>		<u>14</u>	<u>7</u>	<u>(34)</u>	<u>(3)</u>
IV. ACCUMULATED DEFERRED TAXES										
		<u>(16,512)</u>		<u>0</u>	<u>(16,512)</u>	S_DISTBASE-3	<u>(2)</u>	<u>(83)</u>	<u>(58)</u>	<u>(8)</u>
TOTAL RATE BASE										
		<u>1,436,780</u>		<u>7,816</u>	<u>1,428,964</u>		<u>110</u>	<u>4,968</u>	<u>3,465</u>	<u>474</u>
V. RETURN AND TAXES										
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%
Return on Rate Base		112,073		0	112,073		9	388	270	37
Income Taxes		15,265		0	15,265	DISTBASE-3	1	53	37	5
Capital Taxes		0		0	0		0	0	0	0
Property Tax		20,310		0	20,310	DISTPROTAX-3	1	41	45	6
Subtotal		<u>147,648</u>		<u>0</u>	<u>147,648</u>		<u>10</u>	<u>481</u>	<u>352</u>	<u>48</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN										
		<u>(3,594)</u>		<u>0</u>	<u>(3,594)</u>	S_DISTBASE-3	<u>(0)</u>	<u>(18)</u>	<u>(13)</u>	<u>(2)</u>
VII. DEPRECIATION EXPENSE										
Production & Gathering Plant		0					0	0	0	0
Local Storage Plant		0					0	0	0	0
Underground Storage Plant		0					0	0	0	0
Transmission Plant		0					0	0	0	0
Distribution Plant (Southern Ontario)		47,589					3	256	174	24
Distribution Plant (Northern Ontario)		22,139					0	0	0	0
Intangible Plant		102					0	0	0	0
General Plant		16,812					11	81	28	5
Subtotal		<u>86,642</u>					<u>14</u>	<u>337</u>	<u>202</u>	<u>29</u>
VIII. OPERATING EXPENSES										
A. COST OF GAS AND PRODUCTION										
Firm Supply Commodity		0		0	0		0	0	0	0
Load Balancing		0		0	0		0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0
Other Transportation		0					0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0
Diversions		0		0	0		0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
III. WORKING CAPITAL											
O&M Working Capital		10,566		0	10,566	INDIR_II_DIST	2	2	105	51	7
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment		11,977		0	11,977	INDIR_I_DIST	2	0	228	51	6
ABC Receivable/Payables		0		0	0		0	0	0	0	0
Prepaid and Deferred Expense		2,004		0	2,004	INDIR_I_DIST	0	0	38	9	1
Customer Deposits		(32,133)		0	(32,133)	INDIR_I_DIST	(4)	(1)	(611)	(137)	(16)
Other		0		0	0		0	0	0	0	0
Subtotal		<u>(7,586)</u>		<u>0</u>	<u>(7,586)</u>		<u>0</u>	<u>2</u>	<u>(240)</u>	<u>(26)</u>	<u>(2)</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(16,512)</u>		<u>0</u>	<u>(16,512)</u>	S_DISTBASE-3	<u>(3)</u>	<u>(1)</u>	<u>(450)</u>	<u>(102)</u>	<u>(12)</u>
TOTAL RATE BASE											
		<u>1,436,780</u>		<u>7,816</u>	<u>1,428,964</u>		<u>187</u>	<u>35</u>	<u>26,814</u>	<u>6,100</u>	<u>720</u>
V. RETURN AND TAXES											
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		112,073		0	112,073		15	3	2,092	476	56
Income Taxes		15,265		0	15,265	DISTBASE-3	2	0	285	65	8
Capital Taxes		0		0	0		0	0	0	0	0
Property Tax		20,310		0	20,310	DISTPROTAX-3	0	0	367	80	0
Subtotal		<u>147,648</u>		<u>0</u>	<u>147,648</u>		<u>17</u>	<u>3</u>	<u>2,744</u>	<u>621</u>	<u>64</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(3,594)</u>		<u>0</u>	<u>(3,594)</u>	S_DISTBASE-3	<u>(1)</u>	<u>(0)</u>	<u>(98)</u>	<u>(22)</u>	<u>(3)</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant		0					0	0	0	0	0
Local Storage Plant		0					0	0	0	0	0
Underground Storage Plant		0					0	0	0	0	0
Transmission Plant		0					0	0	0	0	0
Distribution Plant (Southern Ontario)		47,589					11	2	1,324	297	42
Distribution Plant (Northern Ontario)		22,139					0	0	0	0	0
Intangible Plant		102					0	0	2	0	0
General Plant		16,812					3	2	236	74	9
Subtotal		<u>86,642</u>					<u>14</u>	<u>3</u>	<u>1,562</u>	<u>372</u>	<u>52</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity		0		0	0		0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0
Other Transportation		0					0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Distribution Customer
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
III. WORKING CAPITAL												
O&M Working Capital		10,566		0	10,566	INDIR_II_DIST	0	0	0	0	0	0
Gas Purchase Working Capital		0		0	0		0	0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0	0
Inventory of Stores and Spare Equipment		11,977		0	11,977	INDIR_I_DIST	0	0	0	0	0	0
ABC Receivable/Payables		0		0	0		0	0	0	0	0	0
Prepaid and Deferred Expense		2,004		0	2,004	INDIR_I_DIST	0	0	0	0	0	0
Customer Deposits		(32,133)		0	(32,133)	INDIR_I_DIST	0	0	0	0	0	0
Other		0		0	0		0	0	0	0	0	0
Subtotal		<u>(7,586)</u>		<u>0</u>	<u>(7,586)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IV. ACCUMULATED DEFERRED TAXES												
		<u>(16,512)</u>		<u>0</u>	<u>(16,512)</u>	S_DISTBASE-3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE												
		<u>1,436,780</u>		<u>7,816</u>	<u>1,428,964</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
V. RETURN AND TAXES												
Percent Return on Rate Base		7.80%					7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base		112,073		0	112,073		0	0	0	0	0	0
Income Taxes		15,265		0	15,265	DISTBASE-3	0	0	0	0	0	0
Capital Taxes		0		0	0		0	0	0	0	0	0
Property Tax		20,310		0	20,310	DISTPROTAX-3	0	0	0	0	0	0
Subtotal		<u>147,648</u>		<u>0</u>	<u>147,648</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN												
		<u>(3,594)</u>		<u>0</u>	<u>(3,594)</u>	S_DISTBASE-3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE												
Production & Gathering Plant		0		0	0		0	0	0	0	0	0
Local Storage Plant		0		0	0		0	0	0	0	0	0
Underground Storage Plant		0		0	0		0	0	0	0	0	0
Transmission Plant		0		0	0		0	0	0	0	0	0
Distribution Plant (Southern Ontario)		47,589		0	0		0	0	0	0	0	0
Distribution Plant (Northern Ontario)		22,139		0	0		0	0	0	0	0	0
Intangible Plant		102		0	0		0	0	0	0	0	0
General Plant		16,812		0	0		0	0	0	0	0	0
Subtotal		<u>86,642</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VIII. OPERATING EXPENSES												
A. COST OF GAS AND PRODUCTION												
Firm Supply Commodity		0		0	0		0	0	0	0	0	0
Load Balancing		0		0	0		0	0	0	0	0	0
Other Supplies - UFG		0		0	0		0	0	0	0	0	0
FT Transportation Demand		0		0	0		0	0	0	0	0	0
FT Transportation Commodity		0		0	0		0	0	0	0	0	0
FT Transportation Fuel		0		0	0		0	0	0	0	0	0
Other Transportation		0		0	0		0	0	0	0	0	0
Sales Service Landed Supply Cost		0		0	0		0	0	0	0	0	0
Winter Peaking Service		0		0	0		0	0	0	0	0	0
Diversions		0		0	0		0	0	0	0	0	0
3rd Party Storage and STS		0		0	0		0	0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
III. WORKING CAPITAL											
O&M Working Capital		10,566		0	10,566	INDIR_II_DIST	2,625	72	67	30	75
Gas Purchase Working Capital		0		0	0		0	0	0	0	0
Gas in Storage		0		0	0		0	0	0	0	0
Linepack		0		0	0		0	0	0	0	0
Balancing Gas		0		0	0		0	0	0	0	0
Inventory of Stores and Spare Equipment	11,977			0	11,977	INDIR_I_DIST	3,411	124	80	23	79
ABC Receivable/Payables	0			0	0		0	0	0	0	0
Prepaid and Deferred Expense	2,004			0	2,004	INDIR_I_DIST	571	21	13	4	13
Customer Deposits	(32,133)			0	(32,133)	INDIR_I_DIST	(9,150)	(333)	(215)	(62)	(211)
Other	0			0	0		0	0	0	0	0
Subtotal		<u>(7,586)</u>		<u>0</u>	<u>(7,586)</u>		<u>(2,544)</u>	<u>(116)</u>	<u>(54)</u>	<u>(5)</u>	<u>(44)</u>
IV. ACCUMULATED DEFERRED TAXES											
		<u>(16,512)</u>		<u>0</u>	<u>(16,512)</u>	S_DISTBASE-3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RATE BASE		<u>1,436,780</u>		<u>7,816</u>	<u>1,428,964</u>		<u>412,272</u>	<u>14,888</u>	<u>9,696</u>	<u>2,826</u>	<u>9,577</u>
V. RETURN AND TAXES											
Percent Return on Rate Base	7.80%						7.80%	7.80%	7.80%	7.80%	7.80%
Return on Rate Base	112,073			0	112,073		32,158	1,161	756	220	747
Income Taxes	15,265			0	15,265	DISTBASE-3	4,380	158	103	30	102
Capital Taxes	0			0	0		0	0	0	0	0
Property Tax	20,310			0	20,310	DISTPROTAX-3	6,612	79	16	5	16
Subtotal		<u>147,648</u>		<u>0</u>	<u>147,648</u>		<u>43,150</u>	<u>1,399</u>	<u>875</u>	<u>255</u>	<u>864</u>
VI. ACCUMULATED DEFERRED TAX DRAWDOWN											
		<u>(3,594)</u>		<u>0</u>	<u>(3,594)</u>	S_DISTBASE-3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
VII. DEPRECIATION EXPENSE											
Production & Gathering Plant	0						0	0	0	0	0
Local Storage Plant	0						0	0	0	0	0
Underground Storage Plant	0						0	0	0	0	0
Transmission Plant	0						0	0	0	0	0
Distribution Plant (Southern Ontario)	47,589						0	0	0	0	0
Distribution Plant (Northern Ontario)	22,139						20,330	751	466	134	459
Intangible Plant	102						29	1	1	0	1
General Plant	16,812						4,464	141	106	39	112
Subtotal		<u>86,642</u>					<u>24,823</u>	<u>892</u>	<u>573</u>	<u>173</u>	<u>571</u>
VIII. OPERATING EXPENSES											
A. COST OF GAS AND PRODUCTION											
Firm Supply Commodity	0			0	0		0	0	0	0	0
Load Balancing	0			0	0		0	0	0	0	0
Other Supplies - UFG	0			0	0		0	0	0	0	0
FT Transportation Demand	0			0	0		0	0	0	0	0
FT Transportation Commodity	0			0	0		0	0	0	0	0
FT Transportation Fuel	0			0	0		0	0	0	0	0
Other Transportation	0			0	0		0	0	0	0	0
Sales Service Landed Supply Cost	0			0	0		0	0	0	0	0
Winter Peaking Service	0			0	0		0	0	0	0	0
Diversions	0			0	0		0	0	0	0	0
3rd Party Storage and STS	0			0	0		0	0	0	0	0
TOTAL COST OF GAS EXPENSE		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
B. LOCAL STORAGE									
i. Operating									
Supervision	640	0		0	0		0	0	0
Gas Holders	644	0		0	0		0	0	0
Other	649	0		0	0		0	0	0
ii. Maintenance									
Supervision	840	0		0	0		0	0	0
Gas Holders	844	0		0	0		0	0	0
Other	849	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE									
i. Operating									
Supervision	650	0		0	0		0	0	0
Wells	653	0		0	0		0	0	0
Lines	655	0		0	0		0	0	0
Compressor	656	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating	657	0		0	0		0	0	0
Dehydration	658	0		0	0		0	0	0
Rents	652	0		0	0		0	0	0
Joint Venture		0		0	0		0	0	0
Other	659	0		0	0		0	0	0
ii. Maintenance									
Supervision	850	0		0	0		0	0	0
Wells	853	0		0	0		0	0	0
Lines	855	0		0	0		0	0	0
Compressor	856	0		0	0		0	0	0
Measuring & Regulating	857	0		0	0		0	0	0
Dehydration	858	0		0	0		0	0	0
Other	859	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION									
i. Operating									
Supervision	660	0		0	0		0	0	0
Lines	665	0		0	0		0	0	0
Compressor	666	0		0	0		0	0	0
Compressor Fuel		0		0	0		0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0
Other	669	0		0	0		0	0	0
ii. Maintenance									
Supervision	860	0		0	0		0	0	0
Lines	865	0		0	0		0	0	0
Compressor	866	0		0	0		0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0
Other	869	0		0	0		0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
B. LOCAL STORAGE										
i. Operating										
Supervision	640	0		0	0		0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0
Other	649	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	840	0		0	0		0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0
Other	849	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE										
i. Operating										
Supervision	650	0		0	0		0	0	0	0
Wells	653	0		0	0		0	0	0	0
Lines	655	0		0	0		0	0	0	0
Compressor	656	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0
Dehydration	658	0		0	0		0	0	0	0
Rents	652	0		0	0		0	0	0	0
Joint Venture		0		0	0		0	0	0	0
Other	659	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	850	0		0	0		0	0	0	0
Wells	853	0		0	0		0	0	0	0
Lines	855	0		0	0		0	0	0	0
Compressor	856	0		0	0		0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0
Dehydration	858	0		0	0		0	0	0	0
Other	859	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION										
i. Operating										
Supervision	660	0		0	0		0	0	0	0
Lines	665	0		0	0		0	0	0	0
Compressor	666	0		0	0		0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0
Other	669	0		0	0		0	0	0	0
ii. Maintenance										
Supervision	860	0		0	0		0	0	0	0
Lines	865	0		0	0		0	0	0	0
Compressor	866	0		0	0		0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0
Other	869	0		0	0		0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
B. LOCAL STORAGE												
i. Operating												
Supervision	640	0		0	0		0	0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	840	0		0	0		0	0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE												
i. Operating												
Supervision	650	0		0	0		0	0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	850	0		0	0		0	0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION												
i. Operating												
Supervision	660	0		0	0		0	0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	860	0		0	0		0	0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
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Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
B. LOCAL STORAGE											
i. Operating											
Supervision	640	0		0	0		0	0	0	0	0
Gas Holders	644	0		0	0		0	0	0	0	0
Other	649	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	840	0		0	0		0	0	0	0	0
Gas Holders	844	0		0	0		0	0	0	0	0
Other	849	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. UNDERGROUND STORAGE											
i. Operating											
Supervision	650	0		0	0		0	0	0	0	0
Wells	653	0		0	0		0	0	0	0	0
Lines	655	0		0	0		0	0	0	0	0
Compressor	656	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating	657	0		0	0		0	0	0	0	0
Dehydration	658	0		0	0		0	0	0	0	0
Rents	652	0		0	0		0	0	0	0	0
Joint Venture		0		0	0		0	0	0	0	0
Other	659	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	850	0		0	0		0	0	0	0	0
Wells	853	0		0	0		0	0	0	0	0
Lines	855	0		0	0		0	0	0	0	0
Compressor	856	0		0	0		0	0	0	0	0
Measuring & Regulating	857	0		0	0		0	0	0	0	0
Dehydration	858	0		0	0		0	0	0	0	0
Other	859	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
D. TRANSMISSION											
i. Operating											
Supervision	660	0		0	0		0	0	0	0	0
Lines	665	0		0	0		0	0	0	0	0
Compressor	666	0		0	0		0	0	0	0	0
Compressor Fuel		0		0	0		0	0	0	0	0
Measuring & Regulating Stations	667	0		0	0		0	0	0	0	0
Other	669	0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	860	0		0	0		0	0	0	0	0
Lines	865	0		0	0		0	0	0	0	0
Compressor	866	0		0	0		0	0	0	0	0
Measuring & Regulating Stations	867	0		0	0		0	0	0	0	0
Other	869	0		0	0		0	0	0	0	0
Subtotal		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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<u>Account Description</u>	<u>Account Code</u>	<u>Account Dollars</u>	<u>Direct Assignment Factor</u>	<u>Total Direct Assignment</u>	<u>Balance to be Allocated</u>	<u>Allocation Factor</u>	<u>Gen. Service Small Volume M1</u>	<u>Gen. Service Large Volume M2</u>	<u>Firm Contract M4</u>
E. DISTRIBUTION (Southern Ontario)									
i. Operating									
Supervision- Plant Service	670.1	0		0	0		0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	S_METERCALLTIME	4,158	87	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	2,074	43	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	4,210	96	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	10,369	S_CROSSBORE-OM	1,431	8,938	SERVREPLCOSTS	9,782	206	24
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision- Plant Service	870.1	0		0	0		0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	STATIONREPLCOSTS	1,529	84	18
Mains	875.1	5,225		0	5,225	SERVREPLCOSTS	4,887	115	14
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	372		0	372	S_CUSTM&RXRES	0	157	33
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	13		0	13	S_SERVICECALLTIME	12	0	0
Other- Meter Shop	879.3	987		0	987	S_SERVICECALLTIME	965	22	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>29,363</u>		<u>1,431</u>	<u>27,931</u>		<u>27,617</u>	<u>812</u>	<u>89</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
E. DISTRIBUTION (Southern Ontario)										
i. Operating										
Supervision- Plant Service	670.1	0		0	0		0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	S_METERCALLTIME	0	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	0	0	0	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	10,369	S_CROSSBORE-OM	1,431	8,938	SERVREPLCOSTS	0	26	30	4
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision- Plant Service	870.1	0		0	0		0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	STATIONREPLCOSTS	0	19	8	1
Mains	875.1	5,225		0	5,225	SERVREPLCOSTS	0	15	18	2
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	372		0	372	S_CUSTM&RXRES	0	36	14	2
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	13		0	13	S_SERVICECALLTIME	0	0	0	0
Other- Meter Shop	879.3	987		0	987	S_SERVICECALLTIME	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		29,363		1,431	27,931		1	97	69	9

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	S_METERCALLTIME	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	0	0	0	0	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	10,369	S_CROSSBORE-OM	1,431	8,938	SERVREPLCOSTS	0	0	243	53	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	STATIONREPLCOSTS	1	0	51	12	5
Mains	875.1	5,225		0	5,225	SERVREPLCOSTS	0	0	142	31	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	372		0	372	S_CUSTM&RXRES	2	0	94	23	10
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	13		0	13	S_SERVICECALLTIME	0	0	0	0	0
Other- Meter Shop	879.3	987		0	987	S_SERVICECALLTIME	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		29,363		1,431	27,931		4	1	531	119	15

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
E. DISTRIBUTION (Southern Ontario)												
i. Operating												
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	S_METERCALLTIME	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	0	0	0	0	0	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	10,369	S_CROSSBORE-OM	1,431	8,938	SERVREPLCOSTS	0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	STATIONREPLCOSTS	0	0	0	0	0	0
Mains	875.1	5,225		0	5,225	SERVREPLCOSTS	0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	372		0	372	S_CUSTM&RXRES	0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	13		0	13	S_SERVICECALLTIME	0	0	0	0	0	0
Other- Meter Shop	879.3	987		0	987	S_SERVICECALLTIME	0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		29,363		1,431	27,931		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
E. DISTRIBUTION (Southern Ontario)											
i. Operating											
Supervision- Plant Service	670.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	4,245		0	4,245	S_METERCALLTIME	0	0	0	0	0
Meter Turn-ons & Turn-offs		2,117		0	2,117	S_METERCALLTIME	0	0	0	0	0
Service on Customer Premise	674	4,306		0	4,306	S_SERVICECALLTIME	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	10,369	S_CROSSBORE-OM	1,431	8,938	SERVREPLCOSTS	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision- Plant Service	870.1	0		0	0		0	0	0	0	0
Supervision- Customer Service	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	1,729		0	1,729	STATIONREPLCOSTS	0	0	0	0	0
Mains	875.1	5,225		0	5,225	SERVREPLCOSTS	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	372		0	372	S_CUSTM&RXRES	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	13		0	13	S_SERVICECALLTIME	0	0	0	0	0
Other- Meter Shop	879.3	987		0	987	S_SERVICECALLTIME	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		29,363		1,431	27,931		0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
F. DISTRIBUTION (Northern Ontario)									
i. Operating									
Supervision	670.1	0		0	0		0	0	0
Gsa Control	670.2	0		0	0		0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	N_METERCALLTIME	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0
Mains & Services	675	4,027	N_CROSSBORE-OM	432	3,595	N_ACEXLGIND	0	0	0
Compressor	676	0		0	0		0	0	0
Leakage Survey		0		0	0		0	0	0
Measuring and Regulating	677	0		0	0		0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0
Other - General Operating	679.3	0		0	0		0	0	0
Distribution Operating Transferred		0		0	0		0	0	0
ii. Maintenance									
Supervision	870.1	0		0	0		0	0	0
Gas Control	870.2	0		0	0		0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0
Structures & Improvements	872	0		0	0		0	0	0
Equipment on Customer Premises	873	765		0	765	N_CUSTSTATIONS	0	0	0
Mains	875.1	2,298		0	2,298	N_ACEXLGIND	0	0	0
Services	875.2	0		0	0		0	0	0
Compressor	876	0		0	0		0	0	0
Measuring and Regulating	877	0		0	0		0	0	0
Meter & Regulator Repair	878	45		0	45	N_CUSTM&RXRES	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0
Other- Customer Service	879.2	22		0	22	N_SERVICECALLTIME	0	0	0
Other- Meter Shop	879.3	952		0	952	N_SERVICECALLTIME	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0
Subtotal		<u>13,105</u>		<u>432</u>	<u>12,673</u>		<u>0</u>	<u>0</u>	<u>0</u>
G. GENERAL OPERATING AND ENGINEERING									
System Operation & Engineering	685	15,554		0	15,554	DISTCUSTPT	9,892	299	47
Other	688	234		0	234	DISTCUSTPT	149	4	1
Scada	684	606		0	606	DISTCUSTPT	385	12	2
General Operations Transferred	689	0		0	0		0	0	0
Subtotal		<u>16,393</u>		<u>0</u>	<u>16,393</u>		<u>10,426</u>	<u>315</u>	<u>49</u>
H. SALES PROMOTION AND MERCHANDISE									
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	2,038	804	556
Advertising	701	0		0	0		0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0
Demand Side Management		0		0	0		0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0
Other	709	5,462		0	5,462	DCUSTSALEOTHER	3,971	75	42
Subtotal		<u>11,809</u>		<u>71</u>	<u>11,738</u>		<u>6,009</u>	<u>879</u>	<u>598</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
F. DISTRIBUTION (Northern Ontario)										
i. Operating										
Supervision	670.1	0		0	0		0	0	0	0
Gsa Control	670.2	0		0	0		0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	N_METERCALLTIME	0	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	0	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0
Mains & Services	675	4,027	N_CROSSBORE-OM	432	3,595	N_ACEXLGIND	0	0	0	0
Compressor	676	0		0	0		0	0	0	0
Leakage Survey		0		0	0		0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0
ii. Maintenance										
Supervision	870.1	0		0	0		0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0
Equipment on Customer Premises	873	765		0	765	N_CUSTSTATIONS	0	0	0	0
Mains	875.1	2,298		0	2,298	N_ACEXLGIND	0	0	0	0
Services	875.2	0		0	0		0	0	0	0
Compressor	876	0		0	0		0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0
Meter & Regulator Repair	878	45		0	45	N_CUSTM&RXRES	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0
Other- Customer Service	879.2	22		0	22	N_SERVICECALLTIME	0	0	0	0
Other- Meter Shop	879.3	952		0	952	N_SERVICECALLTIME	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0
Subtotal		13,105		432	12,673		0	0	0	0
G. GENERAL OPERATING AND ENGINEERING										
System Operation & Engineering	685	15,554		0	15,554	DISTCUSTPT	1	51	38	5
Other	688	234		0	234	DISTCUSTPT	0	1	1	0
Scada	684	606		0	606	DISTCUSTPT	0	2	1	0
General Operations Transferred	689	0		0	0		0	0	0	0
Subtotal		16,393		0	16,393		1	54	40	5
H. SALES PROMOTION AND MERCHANDISE										
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	135	489	9	23
Advertising	701	0		0	0		0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0
Demand Side Management		0		0	0		0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0
Other	709	5,462		0	5,462	DCUSTSALEOTHER	10	37	1	2
Subtotal		11,809		71	11,738		145	526	9	24

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gsa Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	N_METERCALLTIME	0	0	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	0	0	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	4,027	N_CROSSBORE-OM	432	3,595	N_ACEXLGIND	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	870.1	0		0	0		0	0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	765		0	765	N_CUSTSTATIONS	0	0	0	0	0
Mains	875.1	2,298		0	2,298	N_ACEXLGIND	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	45		0	45	N_CUSTM&RXRES	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	22		0	22	N_SERVICECALLTIME	0	0	0	0	0
Other- Meter Shop	879.3	952		0	952	N_SERVICECALLTIME	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		13,105		432	12,673		0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	15,554		0	15,554	DISTCUSTPT	2	0	296	66	7
Other	688	234		0	234	DISTCUSTPT	0	0	4	1	0
Scada	684	606		0	606	DISTCUSTPT	0	0	12	3	0
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		16,393		0	16,393		2	0	312	70	7
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	19	18	286	359	54
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	5,462		0	5,462	DCUSTSALEOTHER	0	1	22	29	0
Subtotal		11,809		71	11,738		19	20	308	387	54

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
F. DISTRIBUTION (Northern Ontario)												
i. Operating												
Supervision	670.1	0		0	0		0	0	0	0	0	0
Gsa Control	670.2	0		0	0		0	0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	N_METERCALLTIME	0	0	0	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	0	0	0	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	0	0	0	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0	0
Mains & Services	675	4,027	N_CROSSBORE-OM	432	3,595	N_ACEXLGIND	0	0	0	0	0	0
Compressor	676	0		0	0		0	0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0	0
ii. Maintenance												
Supervision	870.1	0		0	0		0	0	0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0	0
Equipment on Customer Premises	873	765		0	765	N_CUSTSTATIONS	0	0	0	0	0	0
Mains	875.1	2,298		0	2,298	N_ACEXLGIND	0	0	0	0	0	0
Services	875.2	0		0	0		0	0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0	0
Meter & Regulator Repair	878	45		0	45	N_CUSTM&RXRES	0	0	0	0	0	0
Other- Plant Service	879.1	0		0	0		0	0	0	0	0	0
Other- Customer Service	879.2	22		0	22	N_SERVICECALLTIME	0	0	0	0	0	0
Other- Meter Shop	879.3	952		0	952	N_SERVICECALLTIME	0	0	0	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0	0
Subtotal		13,105		432	12,673		0	0	0	0	0	0
G. GENERAL OPERATING AND ENGINEERING												
System Operation & Engineering	685	15,554		0	15,554	DISTCUSTPT	0	0	0	0	0	0
Other	688	234		0	234	DISTCUSTPT	0	0	0	0	0	0
Scada	684	606		0	606	DISTCUSTPT	0	0	0	0	0	0
General Operations Transferred	689	0		0	0		0	0	0	0	0	0
Subtotal		16,393		0	16,393		0	0	0	0	0	0
H. SALES PROMOTION AND MERCHANDISE												
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	0	0	0	0	0	0
Advertising	701	0		0	0		0	0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0	0
Other	709	5,462		0	5,462	DCUSTSALEOTHER	0	0	0	0	0	0
Subtotal		11,809		71	11,738		0	0	0	0	0	0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
F. DISTRIBUTION (Northern Ontario)											
i. Operating											
Supervision	670.1	0		0	0		0	0	0	0	0
Gsa Control	670.2	0		0	0		0	0	0	0	0
Meter & Regulator Removal & Resetting	673	2,228		0	2,228	N_METERCALLTIME	2,183	45	0	0	0
Meter Turn-ons & Turn-offs		705		0	705	N_METERCALLTIME	691	14	0	0	0
Service on Customer Premise	674	2,063		0	2,063	N_SERVICECALLTIME	2,018	45	0	0	0
New Appliance Inspec., Repair., Repl.		0		0	0		0	0	0	0	0
Mains & Services	675	4,027	N_CROSSBORE-OM	432	3,595	N_ACEXLGIND	4,001	26	0	0	0
Compressor	676	0		0	0		0	0	0	0	0
Leakage Survey		0		0	0		0	0	0	0	0
Measuring and Regulating	677	0		0	0		0	0	0	0	0
Other- Plant Service	679.1	0		0	0		0	0	0	0	0
Other- Customer Service	679.2	0		0	0		0	0	0	0	0
Other - General Operating	679.3	0		0	0		0	0	0	0	0
Distribution Operating Transferred		0		0	0		0	0	0	0	0
ii. Maintenance											
Supervision	870.1	0		0	0		0	0	0	0	0
Gas Control	870.2	0		0	0		0	0	0	0	0
Supervision- Meter Shop	870.3	0		0	0		0	0	0	0	0
Structures & Improvements	872	0		0	0		0	0	0	0	0
Equipment on Customer Premises	873	765		0	765	N_CUSTSTATIONS	0	159	267	77	263
Mains	875.1	2,298		0	2,298	N_ACEXLGIND	2,284	15	0	0	0
Services	875.2	0		0	0		0	0	0	0	0
Compressor	876	0		0	0		0	0	0	0	0
Measuring and Regulating	877	0		0	0		0	0	0	0	0
Meter & Regulator Repair	878	45		0	45	N_CUSTM&RXRES	0	26	9	2	8
Other- Plant Service	879.1	0		0	0		0	0	0	0	0
Other- Customer Service	879.2	22		0	22	N_SERVICECALLTIME	21	0	0	0	0
Other- Meter Shop	879.3	952		0	952	N_SERVICECALLTIME	931	21	0	0	0
Other- General Maintenance	879.4	0		0	0		0	0	0	0	0
Distribution Maintenance Transferred		0		0	0		0	0	0	0	0
Subtotal		13,105		432	12,673		12,129	350	276	79	271
G. GENERAL OPERATING AND ENGINEERING											
System Operation & Engineering	685	15,554		0	15,554	DISTCUSTPT	4,480	150	97	28	95
Other	688	234		0	234	DISTCUSTPT	67	2	1	0	1
Scada	684	606		0	606	DISTCUSTPT	174	6	4	1	4
General Operations Transferred	689	0		0	0		0	0	0	0	0
Subtotal		16,393		0	16,393		4,722	158	102	29	101
H. SALES PROMOTION AND MERCHANDISE											
Sales Promotion Supervision	700	6,347	M9/T3ALLO	71	6,276	DCUSTSALEPRO	612	79	301	200	366
Advertising	701	0		0	0		0	0	0	0	0
Home Service, Special Campaigns		0		0	0		0	0	0	0	0
Displays, Dealer Service, Other		0		0	0		0	0	0	0	0
Demand Side Management		0		0	0		0	0	0	0	0
Merchandise Sales Net Income		0		0	0		0	0	0	0	0
Other	709	5,462		0	5,462	DCUSTSALEOTHER	1,198	9	23	16	28
Subtotal		11,809		71	11,738		1,810	88	324	216	394

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4
I. DISTRIBUTION CUSTOMER ACCOUNTING									
Supervision	710	2,200		0	2,200	DISTCUSTACCT	1,679	11	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	7,179	46	1
Meter Reading	712	8,853		0	8,853	AVECUST	6,756	43	1
Bill Delivery	713.1	0		0	0		0	0	0
Customer Billing & Accounting	713.2	28,715	LRGINDBILL	360	28,354	AVECUST	21,639	190	62
Credit & Collection	714	1,652		0	1,652	AVECUST	1,260	8	0
Uncollectible Accounts	718	2,807		0	2,807	BDEBTDIST	1,553	246	57
Other	719	0		0	0		0	0	0
Subtotal		<u>53,633</u>		<u>360</u>	<u>53,273</u>		<u>40,065</u>	<u>545</u>	<u>121</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE									
Administrative	721	57,577		0	57,577	DISTO&MEXP-3	38,963	1,181	397
Special Services	722	565		0	565	DISTO&MEXP-3	382	12	4
Insurance	723	5,703		0	5,703	DISTO&MEXP-3	3,859	117	39
Injuries & Damages	724	0		0	0		0	0	0
Employee Benefits	725	22,637		0	22,637	DISTLABOR-3	15,065	524	190
Other Admin & General Expenses	728	1,646	COMMUNITY-O&M	374	1,272	DISTO&MEXP-3	1,146	28	9
Administrative and General Transferred	729	0		0	0		0	0	0
Subtotal		<u>88,128</u>		<u>374</u>	<u>87,754</u>		<u>59,415</u>	<u>1,862</u>	<u>639</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		212,431		2,668	209,762		143,533	4,412	1,495
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>212,431</u>		<u>2,668</u>	<u>209,762</u>		<u>143,533</u>	<u>4,412</u>	<u>1,495</u>
IX. OTHER REVENUE									
Delayed Payment Charges		6,467		0	6,467	AVECUST	4,935	32	1
NSF Cheque Revenue		250		0	250	AVECUST	191	1	0
Revenue from Service Work		7,000	N_SERREV	1,623	5,377	S_AVECUST	5,341	34	1
Rental Equipment on Customers' Premises		0		0	0		0	0	0
Merchandise Margin		0		0	0		0	0	0
Heating Protection Plan		0		0	0		0	0	0
Warranty Revenue		0		0	0		0	0	0
Property & Plant Revenue		0		0	0		0	0	0
NGV Revenue		0		0	0		0	0	0
Line locates		0		0	0		0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0
Other Operating Revenue		3,028		0	3,028	AVECUST	2,311	15	0
ABC Revenue		0		0	0		0	0	0
Subtotal		<u>16,745</u>		<u>1,623</u>	<u>15,121</u>		<u>12,777</u>	<u>82</u>	<u>1</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Interruptible Contract- Firm M5	Interruptible Contract- Interruptible M5	Special Large Volume Contract - Firm M7	Special Large Volume Contract - Interruptible M7
I. DISTRIBUTION CUSTOMER ACCOUNTING										
Supervision	710	2,200		0	2,200	DISTCUSTACCT	0	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	0	1	0	0
Meter Reading	712	8,853		0	8,853	AVECUST	0	1	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0
Customer Billing & Accounting	713.2	28,715	LRGINDBILLS	360	28,354	AVECUST	3	60	3	0
Credit & Collection	714	1,652		0	1,652	AVECUST	0	0	0	0
Uncollectible Accounts	718	2,807		0	2,807	BDEBTDIST	15	55	1	1
Other	719	0		0	0		0	0	0	0
Subtotal		<u>53,633</u>		<u>360</u>	<u>53,273</u>		<u>18</u>	<u>117</u>	<u>4</u>	<u>1</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE										
Administrative	721	57,577		0	57,577	DISTO&MEXP-3	76	367	57	19
Special Services	722	565		0	565	DISTO&MEXP-3	1	4	1	0
Insurance	723	5,703		0	5,703	DISTO&MEXP-3	8	36	6	2
Injuries & Damages	724	0		0	0		0	0	0	0
Employee Benefits	725	22,637		0	22,637	DISTLABOR-3	38	175	25	9
Other Admin & General Expenses	728	1,646	COMMUNITY-O&M	374	1,272	DISTO&MEXP-3	2	8	1	0
Administrative and General Transferred	729	0		0	0		0	0	0	0
Subtotal		<u>88,128</u>		<u>374</u>	<u>87,754</u>		<u>124</u>	<u>590</u>	<u>89</u>	<u>30</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		212,431		2,668	209,762		289	1,384	211	70
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>212,431</u>		<u>2,668</u>	<u>209,762</u>		<u>289</u>	<u>1,384</u>	<u>211</u>	<u>70</u>
IX. OTHER REVENUE										
Delayed Payment Charges		6,467		0	6,467	AVECUST	0	1	0	0
NSF Cheque Revenue		250		0	250	AVECUST	0	0	0	0
Revenue from Service Work		7,000	N_SERREV	1,623	5,377	S_AVECUST	0	1	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0
NGV Revenue		0		0	0		0	0	0	0
Line locates		0		0	0		0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0
Other Operating Revenue		3,028		0	3,028	AVECUST	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0
Subtotal		<u>16,745</u>		<u>1,623</u>	<u>15,121</u>		<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Large Wholesale Service M9	Small Wholesale Service M10	Storage & Transportation Service - Firm T1	Storage & Transportation Service - Interruptible T1	Wholesale Storage & Transportation Service T3
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	2,200		0	2,200	DISTCUSTACCT	0	0	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	0	0	0	0	0
Meter Reading	712	8,853		0	8,853	AVECUST	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	28,715	LRGINDBILLS	360	28,354	AVECUST	1	1	50	3	1
Credit & Collection	714	1,652		0	1,652	AVECUST	0	0	0	0	0
Uncollectible Accounts	718	2,807		0	2,807	BDEBTDIST	1	1	18	11	0
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>53,633</u>		<u>360</u>	<u>53,273</u>		<u>3</u>	<u>2</u>	<u>69</u>	<u>14</u>	<u>1</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	57,577		0	57,577	DISTO&MEXP-3	13	10	565	273	36
Special Services	722	565		0	565	DISTO&MEXP-3	0	0	6	3	0
Insurance	723	5,703		0	5,703	DISTO&MEXP-3	1	1	56	27	4
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	22,637		0	22,637	DISTLABOR-3	7	5	251	135	20
Other Admin & General Expenses	728	1,646	COMMUNITY-O&M	374	1,272	DISTO&MEXP-3	0	0	12	6	1
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>88,128</u>		<u>374</u>	<u>87,754</u>		<u>21</u>	<u>17</u>	<u>890</u>	<u>444</u>	<u>60</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		212,431		2,668	209,762		48	40	2,110	1,033	138
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>212,431</u>		<u>2,668</u>	<u>209,762</u>		<u>48</u>	<u>40</u>	<u>2,110</u>	<u>1,033</u>	<u>138</u>
IX. OTHER REVENUE											
Delayed Payment Charges		6,467		0	6,467	AVECUST	0	0	0	0	0
NSF Cheque Revenue		250		0	250	AVECUST	0	0	0	0	0
Revenue from Service Work		7,000	N_SERREV	1,623	5,377	S_AVECUST	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		3,028		0	3,028	AVECUST	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>16,745</u>		<u>1,623</u>	<u>15,121</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Local Production Transportation Service M13	Storage Transportation Service M16
I. DISTRIBUTION CUSTOMER ACCOUNTING												
Supervision	710	2,200		0	2,200	DISTCUSTACCT	0	0	0	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	0	0	0	0	0	0
Meter Reading	712	8,853		0	8,853	AVECUST	0	0	0	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0	0
Customer Billing & Accounting	713.2	28,715	LRGINDBILLS	360	28,354	AVECUST	0	0	0	0	0	0
Credit & Collection	714	1,652		0	1,652	AVECUST	0	0	0	0	0	0
Uncollectible Accounts	718	2,807		0	2,807	BDEBTDIST	0	0	0	0	0	0
Other	719	0		0	0		0	0	0	0	0	0
Subtotal		<u>53,633</u>		<u>360</u>	<u>53,273</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE												
Administrative	721	57,577		0	57,577	DISTO&MEXP-3	0	0	0	0	0	0
Special Services	722	565		0	565	DISTO&MEXP-3	0	0	0	0	0	0
Insurance	723	5,703		0	5,703	DISTO&MEXP-3	0	0	0	0	0	0
Injuries & Damages	724	0		0	0		0	0	0	0	0	0
Employee Benefits	725	22,637		0	22,637	DISTLABOR-3	0	0	0	0	0	0
Other Admin & General Expenses	728	1,646	COMMUNITY-O&M	374	1,272	DISTO&MEXP-3	0	0	0	0	0	0
Administrative and General Transferred	729	0		0	0		0	0	0	0	0	0
Subtotal		<u>88,128</u>		<u>374</u>	<u>87,754</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		212,431		2,668	209,762		0	0	0	0	0	0
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>212,431</u>		<u>2,668</u>	<u>209,762</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
IX. OTHER REVENUE												
Delayed Payment Charges		6,467		0	6,467	AVECUST	0	0	0	0	0	0
NSF Cheque Revenue		250		0	250	AVECUST	0	0	0	0	0	0
Revenue from Service Work		7,000	N_SERREV	1,623	5,377	S_AVECUST	0	0	0	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0	0
Other Operating Revenue		3,028		0	3,028	AVECUST	0	0	0	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0	0
Subtotal		<u>16,745</u>		<u>1,623</u>	<u>15,121</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Distribution Customer
(\$000's)

Account Description	Account Code	Account Dollars	Direct Assignment Factor	Total Direct Assignment	Balance to be Allocated	Allocation Factor	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
I. DISTRIBUTION CUSTOMER ACCOUNTING											
Supervision	710	2,200		0	2,200	DISTCUSTACCT	506	3	0	0	0
Customer Contracts & Orders	711	9,407		0	9,407	AVECUST	2,165	14	0	0	0
Meter Reading	712	8,853		0	8,853	AVECUST	2,038	13	0	0	0
Bill Delivery	713.1	0		0	0		0	0	0	0	0
Customer Billing & Accounting	713.2	28,715	LRGINDBILL	360	28,354	AVECUST	6,527	78	29	9	59
Credit & Collection	714	1,652		0	1,652	AVECUST	380	2	0	0	0
Uncollectible Accounts	718	2,807		0	2,807	BDEBTDIST	633	136	34	10	34
Other	719	0		0	0		0	0	0	0	0
Subtotal		<u>53,633</u>		<u>360</u>	<u>53,273</u>		<u>12,250</u>	<u>247</u>	<u>64</u>	<u>19</u>	<u>94</u>
J. ADMINISTRATIVE AND GENERAL EXPENSE											
Administrative	721	57,577		0	57,577	DISTO&MEXP-3	14,318	391	355	159	398
Special Services	722	565		0	565	DISTO&MEXP-3	140	4	3	2	4
Insurance	723	5,703		0	5,703	DISTO&MEXP-3	1,418	39	35	16	39
Injuries & Damages	724	0		0	0		0	0	0	0	0
Employee Benefits	725	22,637		0	22,637	DISTLABOR-3	5,578	161	177	81	196
Other Admin & General Expenses	728	1,646	COMMUNITY-O&M	374	1,272	DISTO&MEXP-3	402	9	8	4	9
Administrative and General Transferred	729	0		0	0		0	0	0	0	0
Subtotal		<u>88,128</u>		<u>374</u>	<u>87,754</u>		<u>21,857</u>	<u>603</u>	<u>578</u>	<u>261</u>	<u>646</u>
TOTAL O&M EXPENSES EXCLUDING COST OF GAS		212,431		2,668	209,762		52,767	1,447	1,345	605	1,506
TOTAL COST OF GAS		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		<u>212,431</u>		<u>2,668</u>	<u>209,762</u>		<u>52,767</u>	<u>1,447</u>	<u>1,345</u>	<u>605</u>	<u>1,506</u>
IX. OTHER REVENUE											
Delayed Payment Charges		6,467		0	6,467	AVECUST	1,489	10	0	0	0
NSF Cheque Revenue		250		0	250	AVECUST	58	0	0	0	0
Revenue from Service Work		7,000	N_SERREV	1,623	5,377	S_AVECUST	1,612	10	0	0	0
Rental Equipment on Customers' Premises		0		0	0		0	0	0	0	0
Merchandise Margin		0		0	0		0	0	0	0	0
Heating Protection Plan		0		0	0		0	0	0	0	0
Warranty Revenue		0		0	0		0	0	0	0	0
Property & Plant Revenue		0		0	0		0	0	0	0	0
NGV Revenue		0		0	0		0	0	0	0	0
Line locates		0		0	0		0	0	0	0	0
Direct Purchase Administration Fee		0		0	0		0	0	0	0	0
Other Operating Revenue		3,028		0	3,028	AVECUST	697	4	0	0	0
ABC Revenue		0		0	0		0	0	0	0	0
Subtotal		<u>16,745</u>		<u>1,623</u>	<u>15,121</u>		<u>3,855</u>	<u>25</u>	<u>1</u>	<u>0</u>	<u>1</u>

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation Factors
(\$000's)

Allocation Factor	Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract Firm M7	Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
PRODLABOR-1	INT	1,112	184	8	0	7	0	0	0	0
PRODLABOR-1%	1,726	64.41%	10.65%	0.49%	0.01%	0.40%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-2	INT	886	148	439	124	461	12	8	14	3
PRODLABOR-2%	3,649	24.28%	4.05%	12.04%	3.39%	12.64%	0.34%	0.23%	0.39%	0.09%
DISTLABOR-1	INT	9,082	2,788	898	24	1,091	291	6	0	0
DISTLABOR-1%	25,637	35.43%	10.88%	3.50%	0.09%	4.25%	1.14%	0.02%	0.00%	0.00%
DISTLABOR-3	INT	58,843	2,046	742	148	682	96	36	26	21
DISTLABOR-3%	88,419	66.55%	2.31%	0.84%	0.17%	0.77%	0.11%	0.04%	0.03%	0.02%
PRODPROTAX-2	INT	3	1	1	0	1	0	0	0	0
PRODPROTAX-2%	10	27.21%	9.67%	9.91%	2.80%	10.41%	0.28%	0.19%	0.32%	0.07%
STORDEHYXPROTAX-1	INT	374	127	33	0	0	11	0	2	0
STORDEHYXPROTAX-1%	1,050	35.61%	12.10%	3.12%	0.01%	0.00%	1.08%	0.00%	0.19%	0.02%
STORDEHYXPROTAX-3	INT	104	36	5	0	7	2	0	1	0
STORDEHYXPROTAX-3%	291	35.91%	12.27%	1.75%	0.00%	2.58%	0.71%	0.00%	0.33%	0.00%
OTHERTRANSPROTAX-1	INT	1,825	614	198	3	0	72	0	23	1
OTHERTRANSPROTAX-1%	4,308	42.38%	14.26%	4.59%	0.07%	0.00%	1.66%	0.00%	0.53%	0.02%
DISTPROTAX-1	INT	7,153	2,406	679	13	935	146	0	0	0
DISTPROTAX-1%	18,723	38.20%	12.85%	3.63%	0.07%	5.00%	0.78%	0.00%	0.00%	0.00%
DISTPROTAX-3	INT	12,704	301	38	1	41	45	6	0	0
DISTPROTAX-3%	20,310	62.55%	1.48%	0.19%	0.00%	0.20%	0.22%	0.03%	0.00%	0.00%
OTHERTRANSPT-1	INT	149,800	50,397	16,242	264	0	5,884	0	1,890	57
OTHERTRANSPT-1%	354,249	42.29%	14.23%	4.58%	0.07%	0.00%	1.66%	0.00%	0.53%	0.02%
PRODBASE-1	INT	1,442	238	11	0	9	0	0	0	0
PRODBASE-1%	2,248	64.15%	10.61%	0.49%	0.01%	0.40%	0.00%	0.00%	0.00%	0.00%
PRODBASE-2	INT	-32,182	-159	258	74	270	6	5	8	2
PRODBASE-2%	-42,298	76.08%	0.38%	-0.61%	-0.17%	-0.64%	-0.01%	-0.01%	-0.02%	0.00%
PRODBASE-3	INT	0	0	0	0	0	0	0	0	0
PRODBASE-3%	127	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-1	INT	43,166	14,667	3,784	14	0	1,312	0	226	25
STORDEHYXBASE-1%	121,217	35.61%	12.10%	3.12%	0.01%	0.00%	1.08%	0.00%	0.19%	0.02%
STORDEHYXBASE-3	INT	117,649	40,202	5,731	3	8,439	2,317	0	1,069	11
STORDEHYXBASE-3%	248,681	47.31%	16.17%	2.30%	0.00%	3.39%	0.93%	0.00%	0.43%	0.00%
OTHERTRANSBASE-1	INT	97,348	32,751	10,555	172	0	3,824	0	1,228	37
OTHERTRANSBASE-1%	230,177	42.29%	14.23%	4.59%	0.07%	0.00%	1.66%	0.00%	0.53%	0.02%
DISTBASE-1	INT	243,915	82,006	23,174	432	31,874	4,992	1	0	0
DISTBASE-1%	753,962	32.35%	10.88%	3.07%	0.06%	4.23%	0.66%	0.00%	0.00%	0.00%
DISTBASE-3	INT	911,993	28,061	4,594	110	4,968	3,465	474	187	35
DISTBASE-3%	1,436,780	63.47%	1.95%	0.32%	0.01%	0.35%	0.24%	0.03%	0.01%	0.00%

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation Factors
(\$000's)

Allocation Factor	Total	Transportation Service - Firm T1	Transportation Service - Interruptible T1	Wholesale Storage Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Service M12	Local Production M13	Storage Transportation Service M16
PRODLABOR-1	INT	0	0	0	0	0	0	0	0	0
PRODLABOR-1%	1,726	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-2	INT	284	97	12	0	0	0	0	0	0
PRODLABOR-2%	3,649	7.78%	2.65%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-1	INT	1,448	204	0	0	0	0	0	0	0
DISTLABOR-1%	25,637	5.65%	0.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLABOR-3	INT	980	528	77	0	0	0	0	0	0
DISTLABOR-3%	88,419	1.11%	0.60%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPROTAX-2	INT	1	0	0	0	0	0	0	0	0
PRODPROTAX-2%	10	6.32%	2.18%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXPROTAX-1	INT	188	0	37	89	0	0	0	0	0
STORDEHYXPROTAX-1%	1,050	17.90%	0.00%	3.48%	8.46%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXPROTAX-3	INT	34	0	10	42	0	0	0	0	0
STORDEHYXPROTAX-3%	291	11.83%	0.00%	3.37%	14.34%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSPROTAX-1	INT	1,411	0	160	0	0	0	0	1	0
OTHERTRANSPROTAX-1%	4,308	32.76%	0.00%	3.71%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
DISTPROTAX-1	INT	718	235	0	0	0	0	0	0	0
DISTPROTAX-1%	18,723	3.84%	1.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPROTAX-3	INT	367	80	0	0	0	0	0	0	0
DISTPROTAX-3%	20,310	1.81%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSP-1	INT	115,792	0	13,099	0	0	0	0	799	26
OTHERTRANSP-1%	354,249	32.69%	0.00%	3.70%	0.00%	0.00%	0.00%	0.00%	0.23%	0.01%
PRODBASE-1	INT	0	0	0	0	0	0	0	0	0
PRODBASE-1%	2,248	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-2	INT	167	57	7	0	0	0	0	0	0
PRODBASE-2%	-42,298	-0.39%	-0.14%	-0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODBASE-3	INT	0	0	0	0	0	0	0	0	0
PRODBASE-3%	127	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-1	INT	21,702	0	4,221	10,259	0	0	0	0	0
STORDEHYXBASE-1%	121,217	17.90%	0.00%	3.48%	8.46%	0.00%	0.00%	0.00%	0.00%	0.00%
STORDEHYXBASE-3	INT	7,157	0	2,040	8,677	0	0	0	0	0
STORDEHYXBASE-3%	248,681	2.88%	0.00%	0.82%	3.49%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERTRANSBASE-1	INT	75,248	0	8,512	0	0	0	0	486	15
OTHERTRANSBASE-1%	230,177	32.69%	0.00%	3.70%	0.00%	0.00%	0.00%	0.00%	0.21%	0.01%
DISTBASE-1	INT	24,600	8,003	0	0	0	0	0	0	0
DISTBASE-1%	753,962	3.26%	1.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTBASE-3	INT	26,814	6,100	720	0	0	0	0	0	0
DISTBASE-3%	1,436,780	1.87%	0.42%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation Factors
(\$000's)

Allocation Factor	Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
PRODLABOR-1 PRODLABOR-1%	INT 1,726	311 18.03%	76 4.38%	7 0.39%	0 0.00%	21 1.24%
PRODLABOR-2 PRODLABOR-2%	INT 3,649	572 15.68%	27 0.74%	315 8.64%	97 2.65%	149 4.08%
DISTLABOR-1 DISTLABOR-1%	INT 25,637	4,688 18.28%	1,466 5.72%	1,580 6.16%	1,763 6.88%	307 1.20%
DISTLABOR-3 DISTLABOR-3%	INT 88,419	21,788 24.64%	629 0.71%	692 0.78%	318 0.36%	766 0.87%
PRODPROTAX-2 PRODPROTAX-2%	INT 10	1 14.80%	0 1.76%	1 7.76%	0 2.38%	0 3.67%
STORDEHYXPROTAX-1 STORDEHYXPROTAX-1%	INT 1,050	141 13.45%	37 3.56%	10 0.94%	1 0.07%	0 0.00%
STORDEHYXPROTAX-3 STORDEHYXPROTAX-3%	INT 291	37 12.62%	10 3.34%	3 0.88%	0 0.06%	0 0.00%
OTHERTRANSPROTAX-1 OTHERTRANSPROTAX-1%	INT 4,308	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTPROTAX-1 DISTPROTAX-1%	INT 18,723	4,633 24.75%	1,525 8.14%	129 0.69%	117 0.63%	34 0.18%
DISTPROTAX-3 DISTPROTAX-3%	INT 20,310	6,612 32.55%	79 0.39%	16 0.08%	5 0.02%	16 0.08%
OTHERTRANSPT-1 OTHERTRANSPT-1%	INT 354,249	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODBASE-1 PRODBASE-1%	INT 2,248	410 18.26%	100 4.43%	9 0.40%	0 0.00%	28 1.26%
PRODBASE-2 PRODBASE-2%	INT -42,298	-11,103 26.25%	-73 0.17%	205 -0.48%	63 -0.15%	97 -0.23%
PRODBASE-3 PRODBASE-3%	INT 127	84 66.12%	29 23.07%	10 8.09%	0 0.00%	3 2.72%
STORDEHYXBASE-1 STORDEHYXBASE-1%	INT 121,217	16,308 13.45%	4,317 3.56%	1,136 0.94%	79 0.07%	0 0.00%
STORDEHYXBASE-3 STORDEHYXBASE-3%	INT 248,681	41,356 16.63%	10,948 4.40%	2,882 1.16%	201 0.08%	0 0.00%
OTHERTRANSBASE-1 OTHERTRANSBASE-1%	INT 230,177	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTBASE-1 DISTBASE-1%	INT 753,962	157,128 20.84%	51,177 6.79%	58,058 7.70%	53,519 7.10%	15,082 2.00%
DISTBASE-3 DISTBASE-3%	INT 1,436,780	412,272 28.69%	14,888 1.04%	9,696 0.67%	2,826 0.20%	9,577 0.67%

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation Factors
(\$000's)

Allocation Factor	Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract Firm M7	Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
PRODCOG-2	INT	0	0	0	0	0	0	0	0	0
PRODCOG-2%	5,531	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODCOG-3	INT	0	0	0	0	0	0	0	0	0
PRODCOG-3%	72,158	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODO&MEXP-1	INT	4,190	693	32	0	26	0	0	0	0
PRODO&MEXP-1%	6,505	64.41%	10.65%	0.49%	0.01%	0.40%	0.00%	0.00%	0.00%	0.00%
PRODO&MEXP-2	INT	2,642	939	962	271	1,011	27	18	31	7
PRODO&MEXP-2%	9,710	27.21%	9.67%	9.91%	2.80%	10.41%	0.28%	0.19%	0.32%	0.07%
DISTO&MEXP-1	INT	29,242	8,748	2,923	83	3,428	1,029	26	0	0
DISTO&MEXP-1%	79,395	36.83%	11.02%	3.68%	0.10%	4.32%	1.30%	0.03%	0.00%	0.00%
DISTO&MEXP-3	INT	84,117	2,550	856	165	793	123	40	27	23
DISTO&MEXP-3%	124,303	67.67%	2.05%	0.69%	0.13%	0.64%	0.10%	0.03%	0.02%	0.02%
DEHYDEMAND	INT	15,335	5,211	1,344	5	0	466	0	80	9
DEHYDEMAND%	43,064	35.61%	12.10%	3.12%	0.01%	0.00%	1.08%	0.00%	0.19%	0.02%
STORDELIVERYWC	INT	15,335	5,211	1,344	5	0	466	0	80	9
STORDELIVERYWC%	39,419	38.90%	13.22%	3.41%	0.01%	0.00%	1.18%	0.00%	0.20%	0.02%
M13&M16MAINSAD	INT	0	0	0	0	0	0	0	0	0
M13&M16MAINSAD%	7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16M&RAD	INT	0	0	0	0	0	0	0	0	0
M13&M16M&RAD%	334.381	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INDIR_I_DIST	INT	888,618	27,343	4,321	53	4,720	3,443	463	179	27
INDIR_I_DIST%	1,395,264	63.69%	1.96%	0.31%	0.00%	0.34%	0.25%	0.03%	0.01%	0.00%
INDIR_II_DIST	INT	143,533	4,412	1,495	289	1,384	211	70	48	40
INDIR_II_DIST%	212,431	67.57%	2.08%	0.70%	0.14%	0.65%	0.10%	0.03%	0.02%	0.02%
INDIR_I&II_DIST	INT	1	0	0	0	0	0	0	0	0
INDIR_I&II_DIST%	1	65.63%	2.02%	0.51%	0.07%	0.49%	0.17%	0.03%	0.02%	0.01%
DISTCUSTACCT	INT	12,864	82	1	0	1	0	0	0	0
DISTCUSTACCT%	16,857	76.31%	0.49%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
N_DEMMMRCOM	INT	0	0	0	0	0	0	0	0	0
N_DEMMMRCOM%	549,237	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_DEMMAINS&SER	INT	0	0	0	0	0	0	0	0	0
N_DEMMAINS&SER%	435,548	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTDEMP	INT	446,013	150,052	42,362	787	58,320	9,088	0	0	0
DISTDEMP%	1,391,953	32.04%	10.78%	3.04%	0.06%	4.19%	0.65%	0.00%	0.00%	0.00%

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Allocation Factor	Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
PRODCOG-2 PRODCOG-2%	INT 5,531	3,836 69.35%	1,152 20.83%	295 5.33%	0 0.00%	248 4.49%
PRODCOG-3 PRODCOG-3%	INT 72,158	47,711 66.12%	16,650 23.07%	5,835 8.09%	0 0.00%	1,962 2.72%
PRODO&MEXP-1 PRODO&MEXP-1%	INT 6,505	1,173 18.03%	285 4.38%	25 0.39%	0 0.00%	81 1.24%
PRODO&MEXP-2 PRODO&MEXP-2%	INT 9,710	1,437 14.80%	171 1.76%	754 7.76%	231 2.38%	356 3.67%
DISTO&MEXP-1 DISTO&MEXP-1%	INT 79,395	13,738 17.30%	4,227 5.32%	4,413 5.56%	5,095 6.42%	746 0.94%
DISTO&MEXP-3 DISTO&MEXP-3%	INT 124,303	30,910 24.87%	843 0.68%	766 0.62%	343 0.28%	860 0.69%
DEHYDEMAND DEHYDEMAND%	INT 43,064	5,794 13.45%	1,534 3.56%	404 0.94%	28 0.07%	0 0.00%
STORDELIVERYWC STORDELIVERYWC%	INT 39,419	5,794 14.70%	1,534 3.89%	404 1.02%	28 0.07%	0 0.00%
M13&M16MAINSAD M13&M16MAINSAD%	INT 7	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M13&M16M&RAD M13&M16M&RAD%	INT 334.381	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_I_DIST INDIR_I_DIST%	INT 1,395,264	397,311 28.48%	14,439 1.03%	9,323 0.67%	2,675 0.19%	9,173 0.66%
INDIR_II_DIST INDIR_II_DIST%	INT 212,431	52,767 24.84%	1,447 0.68%	1,345 0.63%	605 0.28%	1,506 0.71%
INDIR_I&II_DIST INDIR_I&II_DIST%	INT 1	0 26.66%	0 0.86%	0 0.65%	0 0.24%	0 0.68%
DISTCUSTACCT DISTCUSTACCT%	INT 16,857	3,880 23.02%	25 0.15%	1 0.00%	0 0.00%	1 0.00%
N_DEMMMRCOM N_DEMMMRCOM%	INT 549,237	263,710 48.01%	86,131 15.68%	91,891 16.73%	83,474 15.20%	24,032 4.38%
N_DEMMAINS&SER N_DEMMAINS&SER%	INT 435,548	231,196 53.08%	75,670 17.37%	59,762 13.72%	52,546 12.06%	16,374 3.76%
DISTDEMP DISTDEMP%	INT 1,391,953	299,194 21.49%	97,492 7.00%	105,124 7.55%	96,528 6.93%	27,538 1.98%

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Allocation Factor	Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
N_CUSTMM&RCOM N_CUSTMM&RCOM%	INT 155,871	154,878 99.36%	993 0.64%	0 0.00%	0 0.00%	0 0.00%
S_CUSTMM&RCOM S_CUSTMM&RCOM%	INT 343,693	0 0.00%	0 0.00%	- 0.00%	- 0.00%	- 0.00%
N_ACEXLGIND N_ACEXLGIND%	INT 321,454	319,406 99.36%	2,048 0.64%	0 0.00%	0 0.00%	0 0.00%
N_ACEXRES N_ACEXRES%	INT 2,189	0 0.00%	2,048 93.55%	62 2.84%	18 0.81%	61 2.79%
METERPL METERPL%	INT 65,139	53,944 82.81%	6,166 9.47%	2,215 3.40%	635 0.98%	2,179 3.35%
AVECUST AVECUST%	INT 1,387,609	319,406 23.02%	2,048 0.15%	62 0.00%	18 0.00%	61 0.00%
DISTCUSTPT DISTCUSTPT%	INT 2,443,026	703,649 28.80%	23,586 0.97%	15,224 0.62%	4,367 0.18%	14,979 0.61%
S_DISTBASE-3 S_DISTBASE-3%	INT 1,008,856	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORDEHYXPROTAX-4 STORDEHYXPROTAX-4%	INT 113	62 54.62%	16 14.47%	4 3.81%	0 0.26%	0 0.00%
STORDEHYXBASE-4 STORDEHYXBASE-4%	INT 51,320	12,987 25.31%	3,450 6.72%	915 1.78%	63 0.12%	0 0.00%
INDIR_I_STOR INDIR_I_STOR%	INT 17,911	8,832 49.31%	2,340 13.06%	617 3.45%	43 0.24%	0 0.00%
INDIR_II_STOR INDIR_II_STOR%	INT 3,772	2,441 64.71%	646 17.13%	170 4.51%	12 0.31%	0 0.00%
INDIR_I&II_STOR INDIR_I&II_STOR%	INT 1	0.57 57.01%	0.15 15.10%	0.04 3.98%	0.00 0.28%	0.00 0.00%
STORDEHYXO&MEXP-4 STORDEHYXO&MEXP-4%	INT 3,772	2,441 64.71%	646 17.13%	170 4.51%	12 0.31%	0 0.00%
STORDEHYXLABOR-4 STORDEHYXLABOR-4%	INT 2,974	2,099 70.57%	556 18.68%	146 4.92%	10 0.34%	0 0.00%
N_SUPPLYVOL N_SUPPLYVOL%	INT 829,119	621,731 74.99%	150,962 18.21%	13,514 1.63%	0 0.00%	42,913 5.18%
S_SUPPLYVOL S_SUPPLYVOL%	INT 2,619,282	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
CUSTREG-RESAD CUSTREG-RESAD%	INT 7,400	7,400 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

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Allocation Factor	Total	Transportation Service - Firm T1	Transportation Service - Interruptible T1	Wholesale Storage Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Service M12	Local Production M13	Storage Transportation Service M16
S_CUSTM&RXRES S_CUSTM&RXRES%	INT 34,616	8,778 25.36%	2,100 6.07%	902 2.61%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_CUSTM&RXRES N_CUSTM&RXRES%	INT 11,771	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SUPPLYVOL SUPPLYVOL%	EXT 3,448,400	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
OTHERTRANS OTHERTRANS%	EXT 67,745	22,195 32.76%	0 0.00%	2,511 3.71%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DISTDEMAND DISTDEMAND%	EXT 49,319	2,883 5.85%	944 1.91%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGEXCESS STORAGEXCESS%	EXT 2,396,632	283,536 11.83%	0 0.00%	80,826 3.37%	343,765 14.34%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
NETFROMSTOR NETFROMSTOR%	EXT 43,064	7,710 17.90%	0 0.00%	1,500 3.48%	3,645 8.46%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DEHYCOMMODITY DEHYCOMMODITY%	EXT 862,191	47,145 5.47%	0 0.00%	20,835 2.42%	104,453 12.11%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
C1 C1%	EXT 1	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1 100.00%	0 0.00%	0 0.00%	0 0.00%
DAWNCOMP DAWNCOMP%	EXT 149,083	4,766 3.20%	0 0.00%	1,496 1.00%	0 0.00%	0 0.00%	0 0.00%	116,184 77.93%	0 0.00%	0 0.00%
UFGALLO UFGALLO%	EXT 13,596	0 0.00%	0 0.00%	0 0.00%	0 0.00%	552 4.06%	2,469 18.16%	9,894 72.77%	83 0.61%	173 1.28%
M13 M13%	EXT 5	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	5 100.00%	0 0.00%
STORAGECOM STORAGECOM%	EXT 4,406,363	281,327 6.38%	0 0.00%	118,137 2.68%	626,720 14.22%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DTTRANS DTTRANS%	EXT 31,737	658 2.07%	0 0.00%	207 0.65%	0 0.00%	0 0.00%	0 0.00%	26,557 83.68%	0 0.00%	0 0.00%
O/SC_DEMAND O/SC_DEMAND%	EXT 15,188	7,434 48.94%	0 0.00%	0 0.00%	0 0.00%	2,264 14.91%	0 0.00%	0 0.00%	0 0.00%	473 3.11%
TRANSFUELWEST TRANSFUELWEST%	EXT 31	0 0.00%	0 0.00%	0 0.00%	0 0.00%	25 82.38%	0 0.00%	5 17.62%	0 0.00%	0 0.00%
M13&M16LAND M13&M16LAND%	EXT 26	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	26 100.00%	0 0.00%
M13&M16M&R M13&M16M&R%	EXT 778	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	752 96.64%	26 3.36%

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Allocation Factor		Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
S_CUSTM&RXRES	INT		0	0	0	0	0
S_CUSTM&RXRES%		34,616	0.00%	0.00%	0.00%	0.00%	0.00%
N_CUSTM&RXRES	INT		0	6,705	2,231	640	2,195
N_CUSTM&RXRES%		11,771	0.00%	56.96%	18.95%	5.44%	18.65%
SUPPLYVOL	EXT		621,731	150,962	13,514	0	42,913
SUPPLYVOL%		3,448,400	18.03%	4.38%	0.39%	0.00%	1.24%
OTHERTRANS	EXT		0	0	0	0	0
OTHERTRANS%		67,745	0.00%	0.00%	0.00%	0.00%	0.00%
DISTDEMAND	EXT		0	0	0	0	0
DISTDEMAND%		49,319	0.00%	0.00%	0.00%	0.00%	0.00%
STORAGEEXCESS	EXT		302,547	80,088	21,081	1,469	0
STORAGEEXCESS%		2,396,632	12.62%	3.34%	0.88%	0.06%	0.00%
NETFROMSTOR	EXT		5,794	1,534	404	28	0
NETFROMSTOR%		43,064	13.45%	3.56%	0.94%	0.07%	0.00%
DEHYCOMMODITY	EXT		99,410	31,698	11,319	366	0
DEHYCOMMODITY%		862,191	11.53%	3.68%	1.31%	0.04%	0.00%
C1	EXT		0	0	0	0	0
C1%		1	0.00%	0.00%	0.00%	0.00%	0.00%
DAWNCOMP	EXT		5,156	1,365	359	25	0
DAWNCOMP%		149,083	3.46%	0.92%	0.24%	0.02%	0.00%
UFGALLO	EXT		296	94	34	1	0
UFGALLO%		13,596	2.18%	0.69%	0.25%	0.01%	0.00%
M13	EXT		0	0	0	0	0
M13%		5	0.00%	0.00%	0.00%	0.00%	0.00%
STORAGECOM	EXT		564,167	179,889	64,235	2,079	0
STORAGECOM%		4,406,363	12.80%	4.08%	1.46%	0.05%	0.00%
DTTRANS	EXT		1,189	315	83	6	0
DTTRANS%		31,737	3.75%	0.99%	0.26%	0.02%	0.00%
O/SC_DEMAND	EXT		0	0	0	0	0
O/SC_DEMAND%		15,188	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSFUELWEST	EXT		0	0	0	0	0
TRANSFUELWEST%		31	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16LAND	EXT		0	0	0	0	0
M13&M16LAND%		26	0.00%	0.00%	0.00%	0.00%	0.00%
M13&M16M&R	EXT		0	0	0	0	0
M13&M16M&R%		778	0.00%	0.00%	0.00%	0.00%	0.00%

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Allocation Factor		Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract Firm M7	Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
S_W_INFRFUELVOL	EXT		1,093,276	324,110	86,327	9,884	309,819	24,164	4,655	0	0
S_W_INFRFUELVOL%		5,024,270	21.76%	6.45%	1.72%	0.20%	6.17%	0.48%	0.09%	0.00%	0.00%
S_E_INFRFUELVOL	EXT		1,783,135	632,541	294,126	7,501	203,891	118,324	0	60,750	189
S_E_INFRFUELVOL%		4,867,383	36.63%	13.00%	6.04%	0.15%	4.19%	2.43%	0.00%	1.25%	0.00%
S_INFRFUELVOL	EXT		2,876,411	956,651	380,452	17,385	513,710	142,488	4,655	60,750	189
S_INFRFUELVOL%		9,891,653	29.08%	9.67%	3.85%	0.18%	5.19%	1.44%	0.05%	0.61%	0.00%
M16/C1FUEL	EXT		0	0	0	0	0	0	0	0	0
M16/C1FUEL%		396	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SERVREPLCOSTS	EXT		1,350,119	31,837	3,921	35	4,254	4,846	613	0	1
SERVREPLCOSTS%		1,443,503	93.53%	2.21%	0.27%	0.00%	0.29%	0.34%	0.04%	0.00%	0.00%
STATIONREPLCOSTS	EXT		724,202	40,012	8,319	125	9,137	3,561	547	633	94
STATIONREPLCOSTS%		818,832	88.44%	4.89%	1.02%	0.02%	1.12%	0.43%	0.07%	0.08%	0.01%
S_AVECUST	EXT		1,058,900	6,788	115	31	112	2	2	3	2
S_AVECUST%		1,066,014	99.33%	0.64%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
BDEBTDIST	EXT		1,553	246	57	15	55	1	1	1	1
BDEBTDIST%		2,807	55.31%	8.77%	2.02%	0.54%	1.97%	0.04%	0.04%	0.05%	0.03%
BDEBTOHSUP	EXT		679	610	0	0	0	0	0	0	0
BDEBTOHSUP%		1,555	43.65%	39.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S_SERVICECALLTIME	EXT		3,054,312	69,721	0	0	0	0	0	0	0
S_SERVICECALLTIME%		3,124,033	97.77%	2.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S_METERCALLTIME	EXT		5,669,049	117,963	0	0	0	0	0	0	0
S_METERCALLTIME%		5,787,012	97.96%	2.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_SERVICECALLTIME	EXT		0	0	0	0	0	0	0	0	0
N_SERVICECALLTIME%		967,773	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N_METERCALLTIME	EXT		0	0	0	0	0	0	0	0	0
N_METERCALLTIME%		1,787,006	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LRGINDBILLS	EXT		1	52	60	2	58	3	0	1	1
LRGINDBILLS%		360	0.33%	14.35%	16.67%	0.54%	16.01%	0.75%	0.02%	0.33%	0.22%
DCUSTSALEOTHER	EXT		3,971	75	42	10	37	1	2	0	1
DCUSTSALEOTHER%		5,462	72.69%	1.37%	0.77%	0.18%	0.67%	0.01%	0.03%	0.00%	0.03%
GSBENEFITSDP	EXT		237	4	143	41	149	3	3	4	1
GSBENEFITSDP%		1,067	22.21%	0.33%	13.44%	3.87%	14.01%	0.26%	0.26%	0.39%	0.10%
GSADMINDIRECT	EXT		18	0	29	8	30	1	1	1	0
GSADMINDIRECT%		208	8.44%	0.13%	13.88%	4.00%	14.47%	0.27%	0.27%	0.40%	0.10%
GSGO&EDIRECT	EXT		260	4	127	37	133	2	2	4	1
GSGO&EDIRECT%		1,283	20.23%	0.32%	9.92%	2.86%	10.34%	0.19%	0.19%	0.29%	0.07%

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Allocation Factor		Total	Transportation Service - Firm T1	Transportation Service - Interruptible T1	Wholesale Storage Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Service M12	Local Production M13	Storage Transportation Service M16
S_W_INFRFUELVOL S_W_INFRFUELVOL%	EXT	5,024,270	3,034,635 60.40%	137,400 2.73%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_E_INFRFUELVOL S_E_INFRFUELVOL%	EXT	4,867,383	1,433,230 29.45%	60,983 1.25%	272,712 5.60%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_INFRFUELVOL S_INFRFUELVOL%	EXT	9,891,653	4,467,865 45.17%	198,383 2.01%	272,712 2.76%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M16/C1FUEL M16/C1FUEL%	EXT	396	0 0.00%	0 0.00%	0 0.00%	0 0.00%	109 27.63%	224 56.69%	0 0.00%	0 0.00%	62 15.68%
SERVREPLCOSTS SERVREPLCOSTS%	EXT	1,443,503	39,313 2.72%	8,564 0.59%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STATIONREPLCOSTS STATIONREPLCOSTS%	EXT	818,832	23,996 2.93%	5,740 0.70%	2,467 0.30%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_AVECUST S_AVECUST%	EXT	1,066,014	37 0.00%	22 0.00%	1 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
BDEBTDIST BDEBTDIST%	EXT	2,807	18 0.65%	11 0.39%	0 0.02%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
BDEBTOHSUP BDEBTOHSUP%	EXT	1,555	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_SERVICECALLTIME S_SERVICECALLTIME%	EXT	3,124,033	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_METERCALLTIME S_METERCALLTIME%	EXT	5,787,012	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SERVICECALLTIME N_SERVICECALLTIME%	EXT	967,773	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_METERCALLTIME N_METERCALLTIME%	EXT	1,787,006	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
LRGINDBILLS LRGINDBILLS%	EXT	360	49 13.63%	2 0.61%	1 0.22%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DCUSTSALEOTHER DCUSTSALEOTHER%	EXT	5,462	22 0.41%	29 0.53%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GSBENEFITSDP GSBENEFITSDP%	EXT	1,067	51 4.80%	30 2.85%	1 0.13%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GSADMINDIRECT GSADMINDIRECT%	EXT	208	10 4.96%	6 2.95%	0 0.13%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GSGO&EDIRECT GSGO&EDIRECT%	EXT	1,283	45 3.54%	27 2.11%	1 0.10%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

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Allocation Factor		Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
S_W_INFRFUELVOL S_W_INFRFUELVOL%	EXT	5,024,270	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_E_INFRFUELVOL S_E_INFRFUELVOL%	EXT	4,867,383	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_INFRFUELVOL S_INFRFUELVOL%	EXT	9,891,653	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M16/C1FUEL M16/C1FUEL%	EXT	396	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SERVREPLCOSTS SERVREPLCOSTS%	EXT	1,443,503	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STATIONREPLCOSTS STATIONREPLCOSTS%	EXT	818,832	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_AVECUST S_AVECUST%	EXT	1,066,014	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
BDEBTDIST BDEBTDIST%	EXT	2,807	633 22.55%	136 4.86%	34 1.22%	10 0.35%	34 1.20%
BDEBTOTHSUP BDEBTOTHSUP%	EXT	1,555	156 10.01%	110 7.08%	0 0.00%	0 0.00%	0 0.00%
S_SERVICECALLTIME S_SERVICECALLTIME%	EXT	3,124,033	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_METERCALLTIME S_METERCALLTIME%	EXT	5,787,012	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SERVICECALLTIME N_SERVICECALLTIME%	EXT	967,773	946,654 97.82%	21,119 2.18%	0 0.00%	0 0.00%	0 0.00%
N_METERCALLTIME N_METERCALLTIME%	EXT	1,787,006	1,751,280 98.00%	35,727 2.00%	0 0.00%	0 0.00%	0 0.00%
LRGINDBILLS LRGINDBILLS%	EXT	360	0 0.11%	36 10.04%	28 7.69%	9 2.46%	58 16.00%
DCUSTSALEOTHER DCUSTSALEOTHER%	EXT	5,462	1,198 21.92%	9 0.16%	23 0.42%	16 0.29%	28 0.51%
GSBENEFITSDP GSBENEFITSDP%	EXT	1,067	190 17.81%	3 0.24%	116 10.85%	35 3.33%	55 5.13%
GSADMINDIRECT GSADMINDIRECT%	EXT	208	18 8.45%	0 0.12%	48 23.28%	15 7.14%	23 11.01%
GSGO&EDIRECT GSGO&EDIRECT%	EXT	1,283	233 18.14%	3 0.26%	227 17.68%	70 5.42%	107 8.36%

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Allocation Factor		Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
GSMRKTNGDIRECT GSMRKTNGDIRECT%	EXT	1,799	328 18.21%	4 0.23%	90 4.98%	27 1.53%	42 2.35%
DSM DSM%	EXT	31,842	4,408 13.84%	1,251 3.93%	1,039 3.26%	1,433 4.50%	0 0.00%
M9/T3ALLO M9/T3ALLO%	EXT	71	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSFUELEAST TRANSFUELEAST%	EXT	16,371	147 0.90%	47 0.29%	17 0.10%	1 0.00%	0 0.00%
DAWNSTORFUEL DAWNSTORFUEL%	EXT	7,720	154 1.99%	49 0.63%	17 0.23%	1 0.01%	0 0.00%
DDPKINT DDPKINT%	EXT	22,306	8,934 40.05%	2,609 11.70%	4,288 19.23%	5,293 23.73%	1,182 5.30%
PK&AVG-XLGIND PK&AVG-XLGIND%	EXT	10,000	7,523 75.23%	2,477 24.77%	0 0.00%	0 0.00%	0 0.00%
PK&AVG-XSOLE PK&AVG-XSOLE%	EXT	100	37 37.28%	12 11.99%	21 20.79%	25 25.30%	5 4.63%
MAINS-SOLE MAINS-SOLE%	EXT	45,027	0 0.00%	0 0.00%	25,475 56.58%	10,816 24.02%	8,736 19.40%
M&R-SOLE M&R-SOLE%	EXT	26,471	0 0.00%	0 0.00%	13,995 52.87%	8,858 33.46%	3,618 13.67%
N_SERVICES N_SERVICES%	EXT	480,693	465,374 96.81%	9,557 1.99%	2,538 0.53%	728 0.15%	2,497 0.52%
M12/C1 M12/C1%	EXT	124	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_INFRXT S_INFRXT%	EXT	4,952,693	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
FSFUELDIR FSFUELDIR%	EXT	2,753	2,086 75.78%	507 18.40%	45 1.65%	0 0.00%	115 4.17%
FSTRANS DIR FSTRANS DIR%	EXT	2,778	1,750 62.99%	645 23.23%	249 8.98%	0 0.00%	133 4.80%
NWINSALES-EX25 NWINSALES-EX25%	EXT	619,474	431,269 69.62%	137,513 22.20%	49,103 7.93%	1,589 0.26%	0 0.00%
TRANSALLO TRANSALLO%	EXT	72,141	47,700 66.12%	16,646 23.07%	5,834 8.09%	0 0.00%	1,961 2.72%
N_LINEPACK N_LINEPACK%	EXT	657	263 40.05%	77 11.70%	126 19.23%	156 23.73%	35 5.30%

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Allocation Factor		Total	Gen. Service Small Volume M1	Gen. Service Large Volume M2	Firm Contract M4	Interruptible Contract - Firm M5	Interruptible Contract - Interruptible M5	Special Large Volume Contract Firm M7	Contract - Interruptible M7	Large Wholesale Service M9	Small Wholesale Service M10
S_INFRADELVOL S_INFRADELVOL%	EXT	9,891,653	2,876,411 29.08%	956,651 9.67%	380,452 3.85%	17,385 0.18%	513,710 5.19%	142,488 1.44%	4,655 0.05%	60,750 0.61%	189 0.00%
XSPK&AVG XSPK&AVG%	EXT	8,825	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
CUSTREG-RES CUSTREG-RES%	EXT	12,491	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DCUSTSALEPRO DCUSTSALEPRO%	EXT	6,347	2,061 32.48%	813 12.81%	562 8.85%	136 2.15%	495 7.79%	9 0.14%	23 0.36%	1 0.02%	19 0.29%
M13&M16OPERATING M13&M16OPERATING%	EXT	167	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M13&M16MAINS M13&M16MAINS%	EXT	21	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
HAGAR&EXUTSTFUEL HAGAR&EXUTSTFUEL%	EXT	2,542	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SERREV N_SERREV%	EXT	1,623	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ABCCUST ABCCUST%	EXT	313,534	229,554 73.22%	2,835 0.90%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DPADMIN DPADMIN%	EXT	315,839	230,456 72.97%	3,606 1.14%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SYSINTEG N_SYSINTEG%	EXT	3,444	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SYSINTEGRITY SYSINTEGRITY%	EXT	235,404	76,017 32.29%	25,686 10.91%	2,569 1.09%	52 0.02%	3,410 1.45%	1,015 0.43%	13 0.01%	447 0.19%	4 0.00%
M16 M16%	EXT	2	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_AVECUST N_AVECUST%	EXT	321,595	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
UFG-EXUTST UFG-EXUTST%	EXT	599	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGECOM-INFRAN STORAGECOM-INFRAN%	EXT	3,779,643	1,492,487 39.49%	496,379 13.13%	197,406 5.22%	9,021 0.24%	266,550 7.05%	73,933 1.96%	2,416 0.06%	31,521 0.83%	98 0.00%
INDIR_I_PROD INDIR_I_PROD%	INT	0.0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_II_PROD INDIR_II_PROD%	INT	9,710	2,642 27.21%	939 9.67%	962 9.91%	271 2.80%	1,011 10.41%	27 0.28%	18 0.19%	31 0.32%	7 0.07%

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Allocation Factor		Total	Transportation Service - Firm T1	Transportation Service - Interruptible T1	Wholesale Storage Transportation Service T3	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Service M12	Local Production M13	Storage Transportation Service M16
S_INFRANDELVOL S_INFRANDELVOL%	EXT	9,891,653	4,467,865 45.17%	198,383 2.01%	272,712 2.76%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
XSPK&AVG XSPK&AVG%	EXT	8,825	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
CUSTREG-RES CUSTREG-RES%	EXT	12,491	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DCUSTSALEPRO DCUSTSALEPRO%	EXT	6,347	289 4.56%	363 5.71%	0 0.01%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M13&M16OPERATING M13&M16OPERATING%	EXT	167	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	98 58.78%	69 41.22%
M13&M16MAINS M13&M16MAINS%	EXT	21	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	21 100.00%	0 0.00%
HAGAR&EXUTSTFUEL HAGAR&EXUTSTFUEL%	EXT	2,542	0 0.00%	0 0.00%	0 0.00%	1,334 52.49%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SERREV N_SERREV%	EXT	1,623	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ABCCUST ABCCUST%	EXT	313,534	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DPADMIN DPADMIN%	EXT	315,839	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_SYSINTEG N_SYSINTEG%	EXT	3,444	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SYSINTEGRITY SYSINTEGRITY%	EXT	235,404	15,157 6.44%	427 0.18%	2,236 0.95%	24,948 10.60%	2,050 0.87%	9,175 3.90%	61,095 25.95%	307 0.13%	645 0.27%
M16 M16%	EXT	2	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	2 100.00%
N_AVECUST N_AVECUST%	EXT	321,595	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
UFG-EXUTST UFG-EXUTST%	EXT	599	0 0.00%	0 0.00%	0 0.00%	599 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGECOM-INFRAN STORAGECOM-INFRAN%	EXT	3,779,643	281,327 7.44%	0 0.00%	118,137 3.13%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_I_PROD INDIR_I_PROD%	INT	0.0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_II_PROD INDIR_II_PROD%	INT	9,710	614 6.32%	212 2.18%	26 0.27%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

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Allocation Factor		Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
S_INFRANDELVOL S_INFRANDELVOL%	EXT	9,891,653	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
XSPK&AVG XSPK&AVG%	EXT	8,825	6,589 74.67%	1,744 19.77%	459 5.20%	32 0.36%	0 0.00%
CUSTREG-RES CUSTREG-RES%	EXT	12,491	12,491 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DCUSTSALEPRO DCUSTSALEPRO%	EXT	6,347	619 9.75%	80 1.26%	305 4.80%	202 3.18%	370 5.83%
M13&M16OPERATING M13&M16OPERATING%	EXT	167	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
M13&M16MAINS M13&M16MAINS%	EXT	21	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
HAGAR&EXUTSTFUEL HAGAR&EXUTSTFUEL%	EXT	2,542	841 33.08%	268 10.55%	96 3.76%	3 0.12%	0 0.00%
N_SERREV N_SERREV%	EXT	1,623	1,612 99.32%	10 0.64%	0 0.02%	0 0.01%	0 0.02%
ABCCUST ABCCUST%	EXT	313,534	80,300 25.61%	845 0.27%	0 0.00%	0 0.00%	0 0.00%
DPADMIN DPADMIN%	EXT	315,839	80,643 25.53%	1,134 0.36%	0 0.00%	0 0.00%	0 0.00%
N_SYSINTEG N_SYSINTEG%	EXT	3,444	2,571 74.67%	681 19.77%	179 5.20%	12 0.36%	0 0.00%
SYSINTEGRITY SYSINTEGRITY%	EXT	235,404	7,472 3.17%	2,059 0.87%	587 0.25%	35 0.01%	0 0.00%
M16 M16%	EXT	2	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_AVECUST N_AVECUST%	EXT	321,595	319,406 99.32%	2,048 0.64%	62 0.02%	18 0.01%	61 0.02%
UFG-EXUTST UFG-EXUTST%	EXT	599	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STORAGECOM-INFRAN STORAGECOM-INFRAN%	EXT	3,779,643	564,167 14.93%	179,889 4.76%	64,235 1.70%	2,079 0.05%	0 0.00%
INDIR_I_PROD INDIR_I_PROD%	INT	0.0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
INDIR_II_PROD INDIR_II_PROD%	INT	9,710	1,437 14.80%	171 1.76%	754 7.76%	231 2.38%	356 3.67%

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Allocation Factor	Total	Small Volume General <u>Firm Service</u> R01	Large Volume General <u>Firm Service</u> R10	Medium Volume General <u>Firm Service</u> R20	Large Volume High Load Factor <u>Firm Service</u> R100	Large Volume <u>Interr. Service</u> R25
INDIR_I&II_PROD INDIR_I&II_PROD%	INT 4,855	718 14.80%	85 1.76%	377 7.76%	116 2.38%	178 3.67%
STORSPACEWC STORSPACEWC%	INT 115,226	20,646 17.92%	5,465 4.74%	1,439 1.25%	100 0.09%	0 0.00%
S_CROSSBORE-PL S_CROSSBORE-PL%	EXT 2,042	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
S_CROSSBORE-PLAD S_CROSSBORE-PLAD%	EXT 55	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_CROSSBORE-PL N_CROSSBORE-PL%	EXT 760	755 99.36%	5 0.64%	0 0.00%	0 0.00%	0 0.00%
N_CROSSBORE-PLAD N_CROSSBORE-PLAD%	EXT 22	22 99.36%	0 0.64%	0 0.00%	0 0.00%	0 0.00%
S_CROSSBORE-OM S_CROSSBORE-OM%	EXT 1,431	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_CROSSBORE-OM N_CROSSBORE-OM%	EXT 432	429 99.36%	3 0.64%	0 0.00%	0 0.00%	0 0.00%
DAWNTCPL - M&R DAWNTCPL - M&R%	EXT 2,302	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DAWNTCPL - M&RAD DAWNTCPL - M&RAD%	EXT 1,109	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
F24TGENOPS F24TGENOPS%	EXT 876	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
F24TBENEFITS F24TBENEFITS%	EXT 171	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
F24TCOMPMaint F24TCOMPMaint%	EXT 100	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
COMMUNITY-O&M COMMUNITY-O&M%	EXT 374	86 23.02%	1 0.15%	0 0.00%	0 0.00%	0 0.00%
N_CUSTSTATIONS N_CUSTSTATIONS%	EXT 178	0 0.00%	37 20.77%	62 34.89%	18 10.01%	61 34.33%
EXUTST EXUTST%	EXT 68	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
N_DEMM&RXRES N_DEMM&RXRES%	INT 9,888	0 0.00%	1,929 19.51%	3,171 32.07%	3,914 39.58%	874 8.84%

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation of Union North Gas Supply Firm Transportation Demand Costs

Line No.	Particulars (10*3m*3)	Western Zone	Northern Zone	Eastern Zone	Total	
	Total Gas Supply Firm Transportation Demand Costs					\$72,140,842
	Direct Assignment to Rate 25					
1	Rate 25 Winter Sales (Nov.-Mar.)	1,956	11,148	15,251	28,355	
2	Total Interruptible Winter Sales	1,956	11,148	15,251	28,355	
3	Less Delivered Service Winter Volumes	0	0	0	0	
4	NET TOTAL	1,956	11,148	15,251	28,355	
5	100% Load Factor Demand	39.821	61.231	78.738		
6	TOTAL	\$ 77,886	\$ 682,604	\$ 1,200,839	\$ 1,961,328	
7	Allocation to Rate 25				\$1,961,328	
8	Total Interruptible Allocation					\$1,961,328
9	Balance to be Allocated to Firm Service					\$70,179,514
	<u>Allocated to Rates 01, 10, 20, 100</u>					
	<u>Base Load Volumes</u>	<u>Total</u>	<u>Rate 01</u>	<u>Rate 10</u>	<u>Rate 20</u>	<u>Rate 100</u>
10	Firm Sales Volumes (Non-T)	1,293,120	855,598	315,550	121,973	0
11	Average Day	3,543	2,344	865	334	0
12	TCPL Volumes Contracted For	4,260				
13	% of TCPL Capacity Used in Base Load	83.16%				
14	TCPL Capacity Costs Used in Base Load	\$58,359,347	\$38,613,668	\$14,240,972	\$5,504,707	\$0
15	TCPL Capacity Costs Allocation	\$58,359,347	\$38,613,668	\$14,240,972	\$5,504,707	\$0
	<u>Second Tranche</u>					
16	Remaining TCPL Volumes	717.56				
17	Excess Peak and Annual Average	8,572	6,589	1,744	239	0
18	Remaining TCPL Costs	\$11,820,167	\$9,086,025	\$2,405,200	\$328,942	\$0
19	Total Capacity Costs	\$70,179,514	\$47,699,693	\$16,646,172	\$5,833,649	\$0
	TRANSALLO					

TRANSALLO

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation of Union North Gas Supply Firm Transportation Fuel Costs

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Exhibit G3, Tab 5
Schedule 22
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Line No.	Particulars (10*3m*3)	Western Zone	Northern Zone	Eastern Zone	Total	
1	Total Gas Supply Firm Transportation Fuel Costs					\$2,752,816
	<u>Nov to Mar</u>					
2	Rate 25 Winter Sales	1,956	11,148	15,251	28,355	
3	Total Int. Winter Sales	1,956	11,148	15,251	28,355	
4	Less Delivered Service Winter Volumes	0	0	0	0	
5	NET TOTAL	1,956	11,148	15,251	28,355	
6	Fuel Gas Component	\$2.30	\$3.56	\$4.63		
7	Total Fuel Gas	\$4,506	\$39,704	\$70,667	\$114,877	
8	Allocation To Rate 25 Winter Sales			FSFUELDIR	114,877	
9	Remainder F/S Fuel Commodity to be Allocated					<u>\$2,637,939</u>
		<u>Total</u>	<u>Rate 01</u>	<u>Rate 10</u>	<u>Rate 20</u>	<u>Rate 100</u>
10	Firm Sales Volumes (Non-BT, T)	\$786,206	621,731	150,962	13,514	0
11	Dollars Allocated	FSFUELDIR \$2,637,939	\$2,086,079	\$506,519	\$45,342	\$0

UNION GAS LIMITED
Fully Allocated Cost of Service Study for 2013
Allocation of Union North Gas Supply Firm Transportation Commodity Costs

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Schedule 22
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Line No.	Particulars (10*3m*3)	Western Zone	Northern Zone	Eastern Zone	Total	
1	Total Gas Supply Firm Transportation Commodity Costs					\$2,777,890
2	Rate 25 Sales	1,956	11,148	15,251	28,355	
3	Total Int. Sales	1,956	11,148	15,251	28,355	
4	Delivered Service Volumes	0	0	0	0	
5	DIFFERENCE	1,956	11,148	15,251	28,355	
6	FT Commodity Toll	\$2.67	\$4.12	\$5.39		
7	100% Load Factor FT Toll Dollars	\$5,227	\$45,919	\$82,246	133,392	
8	Allocation to Rate 25				<u>\$133,392</u>	<u>\$133,392</u>
9	Remainder F/S Commodity Costs to be Allocated					<u>\$2,644,498</u>
		<u>Total</u>	<u>Rate 01</u>	<u>Rate 10</u>	<u>Rate 20</u>	<u>Rate 100</u>
10	Firm Sales Volumes (Non-T)	1,293,120	855,598	315,550	121,973	0
11	Dollars Allocated FSTRANS DIR	\$2,644,498	\$1,749,741	\$645,316	\$249,441	\$0

UNION GAS LIMITED
Blended Allocation Detail Report - Storage
Year Ending December 31, 2013

Line		Gen. Service Small Volume	Gen. Service Large Volume	Firm Contract	Interruptible Contract- Firm	Interruptible Contract- Interruptible	Special Large Volume Contract - Firm	Special Large Volume Contract - Interruptible	Large Wholesale Service	Small Wholesale Service	Storage & Transportation Service - Firm	Storage & Transportation Service - Interruptible	Wholesale Storage & Transportation Service
No. Particulars	Total	M1	M2	M4	M5	M5	M7	M7	M9	M10	T1	T1	T3
<u>Storage Demand Allocator</u>													
1 Design Day Demand (10 ³ m ³ /day)	196,190	28,714	9,660	3,113	51	0	1,128	0	362	11	22,195	0	2,511
2 Winter Volumes		2,057,121	692,079										
3 Less: Design Day Deliveries (10 ³ m ³ /day)	153,126	13,378	4,450	1,769	46	0	662	0	282	2	14,485	0	1,011
4 NETFROMSTOR - Union (10 ³ m ³ /day)	43,064	15,335	5,211	1,344	5	0	466	0	80	9	7,710	0	1,500
5 North allocated onXSPK&AVG													
6													
7 NETFROMSTOR (10 ³ m ³ /day)	43,064	15,335	5,211	1,344	5	0	466	0	80	9	7,710	0	1,500
<u>Storage Commodity Allocator</u>													
8 Storage Commodity (10 ³ m ³)	4,406,363	-----	-----	-----	-----	2,569,810	-----	-----	-----	-----	281,327		118,137
9 Infranchise Delivery Volume excluding T1 (10 ³ m ³)	4,952,693	2,876,411	956,651	380,452	17,385	513,710	142,488	4,655	60,750	189			
10 Union North - NWINSALES-EX16&25	619,474												
11 Infranchise Storage Commodity (10 ³ m ³)	2,569,810	1,492,487	496,379	197,406	9,021	266,550	73,933	2,416	31,521	98			
12 STORAGECOM (10 ³ m ³)	4,406,363	1,492,487	496,379	197,406	9,021	266,550	73,933	2,416	31,521	98	281,327	0	118,137
<u>Storage Space Allocator</u>													
12 Storage Space (Excl. Contingency) (10 ³ m ³)	2,396,632	-----	-----	-----	-----	1,283,320	-----	-----	-----	-----	283,536	0	80,826
13 Winter Volumes (Nov-Mar) (10 ³ m ³)	3,339,969	2,057,121	692,079	199,634	7,212	274,726	76,023	0	33,013	161			
14 151 days based on Average Annual Volumes (10 ³ m ³)	2,046,996	1,189,967	395,765	157,393	7,192	212,521	58,947	0	25,132	78			
15 Aggregate Excess	1,292,973	867,154	296,314	42,241	20	62,205	17,076	0	7,881	83			
16 North allocated on XSPK&AVG	8,825												
17 Infranchise Space Allocated on Aggregate Excess (10 ³ m ³)	1,283,320	860,680	294,102	41,926	20	61,740	16,949	0	7,822	82			
18 STORAGEEXCESS (10 ³ m ³)	2,396,632	860,680	294,102	41,926	20	61,740	16,949	0	7,822	82	283,536	0	80,826

UNION GAS LIMITED
Blended Allocation Detail Report - Storage
Year Ending December 31, 2013

Line No, Particulars	Total	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn- Trafalgar Transport Service M12	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
<u>Storage Demand Allocator</u>										
1 Design Day Demand (10 ³ m ³ /day)	196,190	3,645	0	0	117,041	-----		7,759	-----	
2 Winter Volumes										
3 Less: Design Day Deliveries (10 ³ m ³ /day)	153,126	0	0	0	117,041					
4 NETFROMSTOR - Union (10 ³ m ³ /day)	43,064	3,645			0	-----		7,759	-----	
5 North allocated onXSPK&AVG						6,589	1,744	459	32	
6						5,794	1,534	404	28	
7 NETFROMSTOR (10 ³ m ³ /day)	43,064	3,645	0	0	0	5,794	1,534	404	28	0
<u>Storage Commodity Allocator</u>										
8 Storage Commodity (10 ³ m ³)	4,406,363	626,720				-----		810,370	-----	
9 Infranchise Delivery Volume excluding T1 (10 ³ m ³)	4,952,693									
10 Union North - NWINSALES-EX16&25	619,474					431,269	137,513	49,103	1,589	0
11 Infranchise Storage Commodity (10 ³ m ³)	2,569,810									
12 STORAGECOM (10 ³ m ³)	4,406,363	626,720	0	0	0	564,167	179,889	64,235	2,079	0
<u>Storage Space Allocator</u>										
12 Storage Space (Excl. Contingency) (10 ³ m ³)	2,396,632	343,765				-----		405,185	-----	
13 Winter Volumes (Nov-Mar) (10 ³ m ³)	3,339,969									
14 151 days based on Average Annual Volumes (10 ³ m ³)	2,046,996									
15 Aggregate Excess	1,292,973									
16 North allocated on XSPK&AVG	8,825					6,589	1,744	459	32	0
17 Infranchise Space Allocated on Aggregate Excess (10 ³ m ³)	1,283,320									
18 STORAGEEXCESS (10 ³ m ³)	2,396,632	343,765	0	0	0	302,547	80,088	21,081	1,469	0

UNION GAS LIMITED
Blended Allocation Detail Report - Storage
Year Ending December 31, 2013

Line		Gen. Service Small Volume	Gen. Service Large Volume	Firm Contract	Interruptible Contract - Firm	Interruptible Contract - Interruptible	SLV Contract - Firm	SLV Contract - Interruptible	Large Wholesale Service	Small Wholesale Service	Storage & Transportation Service - Firm	Storage & Transportation Service - Interruptible	Wholesale Storage & Transportation Service
No. Particulars	Total	M1	M2	M4	M5	M5	M7	M7	M9	M10	T1	T1	T3
<u>Dehydrator Demand Allocator</u>													
Monthly													
1 Storage Deliverability (10 ³ m ³ /day)	43,064	15,335	5,211	1,344	5	0	466	0	80	9	7,710	0	1,500
2 DEHYDEMAND (10 ³ m ³ /day)	43,064	15,335	5,211	1,344	5	0	466	0	80	9	7,710	0	1,500
<u>Dehydrator Commodity Allocator</u>													
3 Storage Commodity	862,191	-----	-----	-----	-----	546,965	-----	-----	-----	-----	47,145	-----	20,835
4 Infranchise Delivery Vol excluding T1 (10 ³ m ³)	4,952,693	2,876,411	956,651	380,452	17,385	513,710	142,488	4,655	60,750	189	-----	-----	0
5 North on NWINSALES-EX16&25	619,474	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
6 Infranchise on Delivery Volume (10 ³ m ³)	689,757	317,665	105,651	42,016	1,920	56,733	15,736	514	6,709	21	-----	-----	-----
7 DEHYCOMMODITY (10 ³ m ³)	862,191	317,665	105,651	42,016	1,920	56,733	15,736	514	6,709	21	47,145	0	20,835

UNION GAS LIMITED
Blended Allocation Detail Report - Storage
Year Ending December 31, 2013

Line			Firm	Interruptible	Dawn-	Small	Large		Large Volume	Large
			Transportation	Trans. Service	Trafalgar	Volume	Volume	Medium	High Load	Volume
No; Particulars	Total	Excess Utility	Service	& Exchanges	Transport	General	General	Volume	Factor	Interruptible
		Storage Space	C1	C1	M12	R01	R10	R20	R100	R25
<u>Dehydrator Demand Allocator</u>										
Monthly										
1 Storage Deliverability (10 ³ m ³ /day)	43,064	3,645	0	0	0	5,794	1,534	404	28	0
2 DEHYDEMAND (10 ³ m ³ /day)	43,064	3,645	0	0	0	5,794	1,534	404	28	0
<u>Dehydrator Commodity Allocator</u>										
3 Storage Commodity	862,191	104,453				----- 142,793 -----				
4 Infranchise Delivery Vol excluding T1 (10 ³ m ³)	4,952,693	0	0	0	0					
5 North on NWINSALES-EX16&25	619,474					431,269	137,513	49,103	1,589	-
6 Infranchise on Delivery Volume (10 ³ m ³)	689,757					99,410	31,698	11,319	366	-
7 DEHYCOMMODITY (10 ³ m ³)	862,191	104,453	0	0	0	99,410	31,698	11,319	366	-

Allocation of System Integrity to the North (10^3m^3):

27 (0.6 PJJs) Excess of design day peak and average

28

29

Total System Integrity Space (10^3m^3)

30 (9.5 PJJs)

31

No.	Particulars	Allocator	Total	Excess Utility Storage Space	Service C1	& Exchanges C1	Service M12	Service M13	Service M16	Firm Service R01	Firm Service R10	Firm Service R20	Firm Service R100	Service R25
Components														
1	Temperature Risk (10 ³ m ³)	Winter volumes	2,749,201											
2	(1.9 PJ/s)		100%											
3			51,273											
4	Supply Backstopping (10 ³ m ³)	Aggregate excess	1,292,973	0	0	0	0	0	0	0	0	0	0	0
5	(0.7 PJ/s)		100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6			19,546	0	0	0	0	0	0	0	0	0	0	0
7	Line Pack (10 ³ m ³)	Firm design day	31,737	0	0	0	26,557	0	0	1,189	315	83	6	0
8	(1.1 PJ/s)		100%	0.00%	0.00%	0.00%	83.68%	0.00%	0.00%	3.75%	0.99%	0.26%	0.02%	0.00%
9			28,611	0	0	0	23,941	0	0	1,072	284	75	5	0
10	NETFROMSTOR (10 ³ m ³ /day)		40,443,835	5,456,298	1,050,671	4,702,773	18,846,004	157,205	330,405	6,589	1,744	459	32	0
11	(0.9 PJ/s)	North uses excess of design day	100%	13.49%	2.60%	11.63%	46.60%	0.39%	0.82%	0.02%	0.00%	0.00%	0.00%	0.00%
12		peak and average	24,645	3,325	640	2,866	11,484	96	201	4	1	0	0	0
13	UFG (10 ³ m ³)	Transmission volumes	19,568	0	0	552	2,469	9,894	83	173	296	94	34	1
14	(2.2 PJ/s)	Storage injection & withdrawal volumes	4,260	2,275	0	0	0	0	0	0	296	94	34	1
15		Volumes are multiplied by the UFG factor	23,828	2,275	0	552	2,469	9,894	83	173	592	189	67	2
16		plus excess utility and long-term storage	100%	9.55%	0.00%	2.31%	10.36%	41.52%	0.35%	0.73%	2.49%	0.79%	0.28%	0.01%
17		direct assignment	59,488	5,681	1,377	6,164	24,701	206	433	1,479	472	168	5	0
18	Hysteresis - Empty Space (10 ³ m ³)	Revised Storage Space excluding	2,236,431	1,877	7,128	2,017	9,030	60,126	302	634	305,102	80,845	21,324	1,480
19	(0.7 PJ/s)	excess utility and long-term storage volumes	100%	0.08%	0.32%	0.09%	0.40%	2.69%	0.01%	0.03%	13.64%	3.61%	0.95%	0.07%
20			19,263	78	17	78	518	3	5	2,628	696	184	13	0
21	Hysteresis - Filled Space (10 ³ m ³)	Revised Storage Space	4,341,819	345,643	1,768,751	2,017	9,030	60,126	302	634	305,102	80,845	21,324	1,480
22	(1.9 PJ/s)		100%	7.96%	40.74%	0.05%	0.21%	1.38%	0.01%	0.01%	7.03%	1.86%	0.49%	0.03%
23			32,577	15,864	15	68	451	2	5	2,289	607	160	11	0
24	SYSINTEGRITY (10 ³ m ³)		235,404	24,948	2,050	9,175	61,095	307	645	7,472	2,059	587	35	0
25	(8.9 PJ/s)		100%	11%	1%	4%	26%	0%	0%	3%	1%	0%	0%	0%
Allocation of System Integrity to the North (10 ³ m ³):														
27	(0.6 PJ/s)	Excess of design day peak and average	8,825							6,589	1,744	459	32	0
28			16,997							12,691	3,360	884	62	0
29			100%							75%	20%	5%	0%	0%
Total System Integrity Space (10 ³ m ³)														
30	(9.5 PJ/s)													
31			252,401											

UNION GAS LIMITED
Blended Allocator Detail Report - Dawn-Trafalgar Transmission
Year Ending December 31, 2013

Line			Gen. Service	Gen. Service	Firm	Interruptible	Interruptible	Special	Special	Large	Small	Storage &	Storage &	Wholesale
No.	Particulars	Total	Small Volume	Large Volume	Contract	Contract-	Contract-	Large Volume	Large Volume	Wholesale	Wholesale	Transportation	Transportation	Storage &
			M1	M2	M4	M5	M5	Contract -	Contract -	Service	Service	Service -	Service -	Transportation
								Firm	Interruptible	M9	M10	I1	I1	I3
<u>Dawn-Trafalgar Demand Allocator</u>														
1	Dawn-Trafalgar Demand (10 ⁶ m ³ /day)	31,737	-----					3,588	-----					
2	Infranchise Peak Day Demand (10 ³ m ³ /day)	43,624	22,124	7,443	2,162	20		997		356	11	7,999		2,511
3	North allocated on XSPK&AVG	8,825												
	Infranchise Dawn -Trafalgar Demand													
4	Allocated on Infranchise Peak Day Demand (10 ⁶ m ³ /day)	5,180	1,820	612	178	2	0	82	0	29	1	658	0	207
5	DTTRANS (10 ⁶ m ³ /day)	31,737	1,820	612	178	2	0	82	0	29	1	658	0	207
NETFROMSTOR (10 ³ m ³ /day)														
<u>Dawn Compression Allocator</u>														
5	Dawn Compression (10 ³ m ³ /day)	150,183	-----					26,186	-----					
6	OSE load not requiring Dawn Compression	-1100	-----					-192	-----					
7	Dawn Compression excl. OSE (10 ³ m ³ /day)	149,083	-----					25,994	-----					
8	Infranchise Peak Day Demand (10 ³ m ³ /day)	43,624	22,124	7,443	2,162	20	0	997	0	356	11	7,999	0	2,511
9	North allocated on XSPK&AVG													
10	Infranchise Dawn Compression Allocation (10 ³ m ³ /day)	32,899	13,183	4,435	1,288	12	0	594	0	212	7	4,766	0	1,496
11	DAWNCOMP (10 ³ m ³ /day)	149,083	13,183	4,435	1,288	12	0	594	0	212	7	4,766	0	1,496

UNION GAS LIMITED
Blended Allocator Detail Report - Dawn-Trafalgar Transmission
Year Ending December 31, 2013

Line No.	Particulars	Total	Excess Utility Storage Space	Firm Transportation Service C1	Interruptible Trans. Service & Exchanges C1	Dawn-Trafalgar Transport Service M12	Small Volume General Firm Service R01	Large Volume General Firm Service R10	Medium Volume Firm Service R20	Large Volume High Load Factor Firm Service R100	Large Volume Interruptible Service R25
<u>Dawn-Trafalgar Demand Allocator</u>											
1	Dawn-Trafalgar Demand (10 ⁶ m ³ /day)	31,737				26,557	-----		1,592	-----	
2	Infranchise Peak Day Demand (10 ³ m ³ /day)	43,624									
3	North allocated on XSPK&AVG	8,825					6,589	1,744	459	32	0
4	Infranchise Dawn -Trafalgar Demand										
4	Allocated on Infranchise Peak Day Demand (10 ⁶ m ³ /day)	5,180					1,189	315	83	6	0
5	DTTRANS (10 ⁶ m ³ /day)	31,737	0	0	0	26,557	1,189	315	83	6	0
NETFROMSTOR (10 ³ m ³ /day)											
<u>Dawn Compression Allocator</u>											
5	Dawn Compression (10 ³ m ³ /day)	150,183				117,041			6,956		
6	OSE load not requiring Dawn Compression	-1100				-857	-----		-51	-----	
7	Dawn Compression excl. OSE (10 ³ m ³ /day)	149,083				116,184	-----		6,905	-----	
8	Infranchise Peak Day Demand (10 ³ m ³ /day)	43,624									
9	North allocated on XSPK&AVG						6,589	1,744	459	32	0
10	Infranchise Dawn Compression Allocation (10 ³ m ³ /day)	32,899					5,156	1,365	359	25	0
11	DAWNCOMP (10 ³ m ³ /day)	149,083	0	0	0	116,184	5,156	1,365	359	25	0

UNION GAS LIMITED
Blended Allocator Detail Report - Other Transmission
Year Ending December 31, 2013

Line No.	Particulars	Total	Gen. Service	Gen. Service	Firm	Interruptible	Interruptible	Special	Special	Large	Small	Storage &	Storage &	Wholesale
			Small Volume	Large Volume	Contract	Contract- Firm	Contract- Interruptible	Contract - Firm	Contract - Interruptible	Wholesale Service	Wholesale Service	Service - Firm	Service - Interruptible	Storage & Transportation Service
			M1	M2	M4	M5	M5	M7	M7	M9	M10	T1	T1	T3
<u>Other Transmission Demand Allocator</u>														
1	OTHERTRANS (10 ³ m ³ /day)	67,745	28,714	9,660	3,113	51	0	1,128	0	362	11	22,195	0	2,511
<u>Ojibway-St. Clair Demand Allocator</u>														
2	Ojibway-St. Clair Peak Day Demand (10 ³ m ³ /day)	15,188	-----						12,452	-----				
3	Infranchise Ojibway-St. Clair Demand Allocation (10 ³ m ³ /day) North allocate on XSPK&AVG	23,722	6,328	2,129	941	30	0	131	0	0	0	14,162	0	0
4	(10 ³ m ³ /day)	12,452	3,322	1,118	494	16	0	69	0	0	0	7,434	0	0
5	O/SC_DEMAND (10 ³ m ³ /day)	15,188	3,322	1,118	494	16	0	69	0	0	0	7,434	0	0

UNION GAS LIMITED
Blended Allocator Detail Report - Other Transmission
Year Ending December 31, 2013

			Firm Transportation Service	Interruptible Trans. Service & Exchanges	Dawn- Trafalgar Transport Service	Storage Transportation Service	Small Volume General Firm Service	Large Volume General Firm Service	Medium Volume Firm Service	Large Volume High Load Factor Firm Service	Large Volume Interruptible Service	
Line No.	Particulars	Total	Excess Utility Storage Space	C1	C1	M12	M16	R01	R10	R20	R100	R25
	<u>Other Transmission Demand Allocator</u>											
1	OTHERTRANS (10 ³ m ³ /day)	67,745	0	0	0	0	0	0	0	0	0	0
	<u>Ojibway-St. Clair Demand Allocator</u>											
2	Ojibway-St. Clair Peak Day Demand (10 ³ m ³ /day)	15,188	0	2,264	0	0	473					
3	Infranchise Ojibway-St. Clair Demand Allocation (10 ³ m ³ /day) North allocate on XSPK&AVG	23,722						6,589	1,744	459	32	0
4	(10 ³ m ³ /day)	12,452						0	0	0	0	0
5	O/SC_DEMAND (10 ³ m ³ /day)	15,188	0	2,264	0	0	473	0	0	0	0	0

UNION GAS LIMITED
Distribution Allocation Factors
Test Year Ending December 31, 2013

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Line No.	Particulars	Total	Gen. Service	Gen. Service	Firm	Interruptible	Interruptible	Special	Special			Storage &	Storage &	Wholesale
			Small Volume	Large Volume	Contract	Contract -	Contract -	Large Volume	Large Volume	Large	Small	Transportation	Transportation	Storage &
			M1	M2	M4	M5	M5	M7	M7	M9	M10	T1	T1	T3
Distribution Demand Allocator														
1	Infranchise Peak Day Demand (10 ³ m ³ /day)	74,701	28,714	9,660	3,113	51	3,801	1,128	152	0	0	22,195	5,888	0
2	Less: Customers Serviced Off Transmission Lines	25,382	0	0	386	0	46	543	152	0	0	19,312	4,944	0
3	DISTDEMAND (10 ³ m ³ /day)	49,319	28,714	9,660	2,727	51	3,755	585	0	0	0	2,883	944	0
4		100.0%	58.2%	19.6%	5.5%	0.1%	7.6%	1.2%	0.0%	0.0%	0.0%	5.8%	1.9%	0.0%